

PART FOUR: REPLACEMENT COST

ESTIMATING REPLACEMENT COST NEW

The informed buyer is not justified in paying anything more for a property than what it would cost him to acquire an equally desirable substitute property. Likewise, the upper limit of value of most improvements is the cost of reproducing an equally desirable substitute improvement. It follows, then, that a uniform starting point for an Equalization Program is to determine the Replacement Cost New of each and every improvement.

REPLACEMENT COST DEFINITION

Replacement Cost is the current cost of producing an improvement of equal utility to the subject property; it may or may not be the cost of reproducing a replica property. The distinction being drawn is one between Replacement Cost, which refers to a substitute property of equal utility, as opposed to Reproduction Cost, which refers to a substitute replica property.

The Replacement Cost of an improvement includes the total cost of construction incurred by the builder, whether preliminary to, during the course of, or after completion of its construction. Among these are materials, labor, all sub-contracts, builder's overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance and the cost of interim financing.

PRICING SCHEDULES

Pricing schedules and related cost tables are included in this manual to assist the appraiser in arriving at accurate estimation

of Replacement Cost New. They have been developed by applying unit-in-place costs to the construction of specified hypothetical or model buildings. Application of the schedules involves the selection of the model which most nearly resembles the subject building and adjusting its price to compensate for all significant variations.

Pricing schedules are included for various types of Residential, Agricultural, Institutional, Commercial and Industrial structures.

Cost adjustments for the variations which are most frequently encountered in a particular type building are included. Adjustments for other variations may be made by using either the Other Feature Cost Tables or other appropriate schedules.

SELECTING THE PROPER QUALITY GRADE

The quality of materials and workmanship is the one most significant variable to be considered in estimating the replacement cost of a structure. Two buildings may be built from the same general plan, each offering exactly the same facilities and with the same specific features, but with widely different costs due entirely to the quality of materials and workmanship used in their construction. For instance, the cost of a dwelling constructed of high quality materials and with the best of workmanship throughout can be more than twice that of one built from the same floor plan, but with inferior materials and workmanship.

The schedules included in this manual have been developed to provide the appraiser with a range of grades comprehensive enough

to distinguish all significant variations in the quality of materials and workmanship which may be encountered; the basic specifications for each grade as to the type of facility furnished remain relatively consistent throughout, and the primary criterion for establishing the grade being the overall quality of materials and workmanship.

Two grading systems are in use in this manual. One is used for residential and agricultural buildings and the other is used for commercial and industrial buildings.

The majority of buildings erected as either residential or commercial/industrial fall within a definite class of construction, involving the use of average quality of materials with average quality of workmanship. This type of construction being the most common, it can readily be distinguished by the layman as well as the professional appraiser.

Consequently, better or inferior quality of construction can be comparatively observed. The quality grading system and pricing schedule in this manual are keyed to this obvious condition; the basic grade being representative of that cost of construction using average quality of materials with average quality workmanship.

As an example, for residential dwellings, by assigning the factor 1.00 to Average Grade construction, the actual factor either above or below Average Grade can be illustrated as follows:

Grade 1 – Cheap Grade	.52
Grade 2 – Poor Grade	.63
Grade 3 – Low Cost Grade	.74
Grade 4 – Fair Grade	.85
Grade 5 – Average Grade	1.00
Grade 6 – Good Grade	1.33
Grade 7 – Very Good Grade	1.55
Grade 8 – Excellent Grade	2.32

Grade 9 – Superior Grade	3.10
Grade 10 – Extraordinary Homes	4.85

In order to facilitate using this grading system, and again to promote and maintain uniformity in approach, the value relationship of grade to grade has been incorporated into the development of the base specifications relating to each schedule used in the manual.

The appraiser must exercise extreme caution not to confuse the concepts “quality” and “condition” when selecting the proper grade. This is especially applicable to older buildings, where a deteriorated condition can have a noticeable effect on their physical appearance. A building will always retain its initial grade of construction, regardless of its existing deteriorated condition. The Quality Grade ultimately selected must reflect that original built-in quality, and the selection of that grade cannot be influenced in any way by the physical condition of the building.

APPLYING THE PROPER GRADE FACTOR

Grading would be a relatively simple process if all buildings were built to conform to the quality grade specifications outlined above. The fact is, however, that this ideal condition does not exist. It is not unusual for any conventional building to be built incorporating construction qualities that fall between the established grade levels. The grading system in this manual has been designed in such a way as to provide the appraiser with a method for accounting for such variations by establishing intermediate grades.

If the subject building is judged to be of a better or inferior quality than the actual grade level, a grade factor of plus (+) should be applied, i.e., Average + would be better than

a straight Average Grade. There is very rarely any clear-cut designation of a specific grade factor. The appraiser will generally select a range, such as Average + to Good, and then weigh the various quality factors exhibited in the construction in order to select the proper factor.

The quality factor ultimately selected should represent a composite judgment of the overall Quality Grade. Generally, the quality of materials and workmanship is fairly consistent throughout the construction of a specific building; however, since this is not always the case, it is frequently necessary to weigh the quality of each major component in order to arrive at the proper “overall” Quality Grade. Equal consideration must also be given to any “Additions” which are constructed of materials and workmanship inconsistent with the quality of the main building.

APPLYING THE PROPER COST AND DESIGN FACTOR

Architectural fees, material quantities, labor efficiency, and other factors influencing total construction costs may vary considerably from one building to another, depending upon its particular design. Two dwellings, for instance, showing no marked difference in size and quality may still show a measurable difference in cost, attributable primarily to a difference in design.

In computing the replacement cost of any building, therefore, it is necessary to adjust the cost to account for any features varying significantly from the base specifications from which the pricing schedules were developed.

The pricing schedules included in this manual, unless otherwise specified, have been developed to reflect perimeter-to-area

wall ratios of rectangular shaped buildings, uniform eave lines and roof slopes, overhangs, ceiling heights, and other architectural features most typical of conventional designs.

The adjustment for variations in design must be made by applying a Cost and Design Factor denoting a percentage adjustment of the sub-total replacement cost, i.e., apply a +5% to indicate a 5% increase in the replacement cost, apply a +10% to indicate a 10% increase, etc.

The Cost and Design Factors applicable to dwellings will normally range from 0 to 15%. However, the Cost and Design Factors applicable to special architectural designs may range considerably higher. The selection of the proper Cost and Design Factor is a product of the experience and sound judgment of the appraiser, who must have the ability to analyze various construction components and determine the influence of each upon the overall cost.

PRICING SCHEDULES AND COST TABLES

The Pricing Schedules and Cost Tables in this manual are provided to assist the appraiser in arriving at accurate and uniform valuations. Used properly, they should prove to be an invaluable tool. Quality valuations, however, are not the product of schedules and tables themselves, but rather of the appraiser’s ability to use them effectively. In order to bring this about, a thorough understanding of the make-up and the capabilities and limitations of each schedule is essential. The appraiser must know the specifications from which the base prices were derived, the composition of the prices, and the proper techniques and procedures for applying the prices. What’s more important, the appraiser must be able to exercise good common sense

and sound judgment in selecting and using them.

It should also be noted that the schedules and tables in the manual have been developed primarily for mass appraisal and tax equalization purposes. They have, therefore, been designed to provide the appraiser with an uncomplicated, fast, and effective method of arriving at an accurate estimate of replacement costs. In order to maintain simplicity in the schedules, techniques, and procedures, it is often necessary to make certain compromises from a strictly technical and engineering point of view. Extensive effort has been made in developing the schedules to minimize these compromises and limit them to variables that have minimal influence on the final value of the building. The schedules have been designed to reflect actual building costs and practices. Field tests have proven them to be both accurate and reliable, and when applied properly, highly effective in arriving at realistic replacement costs.

DWELLINGS

QUALITY GRADES AND FACTORS

The residential system uses a numerical grading scale with 5 as the average quality of construction, with a range of grades from a low of 1 (cheap construction) to a high of 10 (extraordinary construction). A plus (+) adjustment is allowed within each category. The relative value ranges are indicated by the following table:

Cheap	1	.52
	1+	.58
Poor	2	.63
	2+	.69
Low Cost	3	.74
	3+	.80
Fair	4	.85
	4+	.93
Average	5	1.00
	5+	1.17
Good	6	1.33
	6+	1.44
Very Good	7	1.55
	7+	1.94
Excellent	8	2.32
	8+	2.71
Superior	9	3.10
	9+	3.49
Extraordinary	10	4.85
	10+	5.85

QUALITY GRADE SPECIFICATIONS AND PHOTOGRAPHS



GRADE 1 – CHEAP QUALITY RESIDENCES

Residences are of very low cost construction built with low quality materials and substandard workmanship. These residential structures will not meet minimum building code requirements. Exterior and interior finishes are very plain. These structures are built for minimal habitation and are distinguished by the absence of a perimeter foundation, plumbing and heating system.

FOUNDATION – Wood sills on masonry or stone piers (no perimeter foundation).

EXTERIOR – Wood frame, minimal siding.

ROOF – Low pitch; wood frame, cheap sheathing, roll roofing or metal; minimal or no eaves.

FLOORS – Wood structure, single, softwood floor over minimal joists (no sub-floor).

INTERIOR – Frame; wallboard walls and ceiling.

HEATING – None.

PLUMBING – None.

ELECTRICAL – Few fixtures or outlets.

INSULATION – None.

BASEMENT – None.

GARAGE

FOUNDATION – Stone or wood sills (no perimeter concrete).

EXTERIOR – Wood frame; light studs; minimal siding.

ROOF – Low pitch; wood frame; roll roofing, no eaves.

FLOOR – Dirt floor.

INTERIOR – Unfinished – hinged door; no windows.

HEATING – None.

ELECTRICAL – None.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; shed roof.

GRADE 2 – POOR QUALITY RESIDENCES



Residences are of substandard construction, built with low cost materials and below average workmanship. These residential structures will not meet most minimum building code requirements. Exterior and interior finishes are plain with little or no trim. These houses are built for function, with little attention to design.

FOUNDATION – Concrete or concrete block perimeter foundation and interior piers.

EXTERIOR – Wood frame; light studs or box frame; low cost plywood or hardboard siding, stucco, masonry veneer; common brick or concrete block masonry.

ROOF – Low pitch; wood frame, 1" spaced sheathing, lightweight roll roofing or composition shingles, or metal; minimal eaves.

FLOORS – Wood structure; single, softwood flooring over minimal joists (no sub-floor); low cost floor covering, carpet or linoleum.

INTERIOR – Frame; low cost wallboard or inexpensive drywall, painted; minimal low cost cabinets.

HEATING – Forced warm air systems with thermostat control.

PLUMBING – 4 cheap fixtures: lavatory, toilet, kitchen sink and water heater.

ELECTRICAL – Minimum quality fixtures, minimum number of outlets (wiring substandard by most codes).

INSULATION – Minimal.

BASEMENT

FOUNDATION – Concrete or concrete block perimeter foundation and interior piers.

EXTERIOR – Concrete or concrete block walls; water-proofed; minimal windows.

FLOOR – Concrete on the ground.

INTERIOR – Unfinished; exposed columns and beams; softwood, open riser stairs.

HEATING – None.

ELECTRICAL – Minimum wiring; minimum number of outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedrooms, laundry room, bathroom, etc.

FLOOR – Cheap carpet or uncovered and painted.

INTERIOR – Furring and framing; cheap gypsum board or composition paneling, few interior partitions.

CEILING – Fiberboard.

HEATING – None, if heat desired, for

non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Minimum lighting and outlets.

GARAGE

FOUNDATION – Concrete; concrete block; stone or wood piers.

EXTERIOR – Wood frame; light studs; cheap siding.

ROOF – Low pitch; wood frame; cheap composition roof, minimal eaves.

FLOORS – Dirt floor.

INTERIOR – Unfinished; no wallboard; cheap overhead or hinged door; possibly one window.

HEATING – None.

ELECTRICAL – None.

BASEMENT GARAGE

FOUNDATION – Concrete or concrete block; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; base cost included in basement specifications.

FLOOR – Concrete on ground; base cost included in basement specifications.

INTERIOR – Finished – Fireproofed wall and ceiling.

HEATING – None, included in base specifications.

ELECTRICAL – Minimum.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; shed roof.

GRADE 3 - LOW COST QUALITY RESIDENCES



Grade 3 residences are of low cost construction built with low cost materials and average workmanship but will meet most minimum building code requirements. Exterior and interior finishes are plain, minimum fenestration with inexpensive sash and little or no trim. These homes are built for function, not appearance.

FOUNDATION – Reinforced concrete perimeter foundation and interior piers.

EXTERIOR – Wood frame; sheathing; low cost plywood or hardboard siding, stucco, masonry veneer; common brick or concrete block masonry.

ROOF – Low to medium pitch (usually less than 4" in 12"); wood frame, sheathing, lightweight composition shingle or tar and gravel, or metal; minimal eaves.

FLOORS – Wood structure, light framing, softwood or plywood sub-floor; inexpensive carpet, vinyl composition tile or linoleum.

INTERIOR – Frame; drywall painted or low cost paneling; painted or vinyl veneer cabinets, low cost laminated plastic countertops; hollow core doors and low cost

hardware; minimal closet space.

HEATING – Radiant, steam, forced warm air system or equal, with thermostat and automatic fired furnace or boiler.

PLUMBING – 5 low cost fixtures: lavatory, toilet, bathtub or shower or combination, kitchen sink and water heater.

ELECTRICAL – Low cost fixtures and a minimum number of outlets.

INSULATION – Minimal.

BASEMENT

FOUNDATION – Concrete or concrete block perimeter foundation and interior piers.

EXTERIOR – Concrete or concrete block walls; water-proofed; minimal windows.

FLOOR – Concrete on the ground.

INTERIOR – Unfinished; exposed columns and beams; softwood, open riser stairs.

HEATING – None.

ELECTRICAL – Minimum wiring; minimum number of outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc.

FLOOR – Low cost carpet or composition tile.

INTERIOR – Furring and framing; dry-wall, taped and painted, or low cost paneling.

CEILING – Fiberboard.

HEATING – None; if heat desired, for non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Minimum lighting and outlets.

GARAGE

FOUNDATION – Concrete or block foundation.

EXTERIOR – Wood frame; low cost brick or block; low cost stucco or siding.

ROOF – Rafters; gable roof; low to medium pitch, light weight composition or asphalt shingles, minimal eaves.

FLOORS – Unreinforced concrete slab.

INTERIOR – Unfinished: No wallboard; low cost overhead or hinged door; minimal window area. Finished: Wallboard; low cost overhead or hinged door; minimal window area.

HEATING – None.

ELECTRICAL – Minimal lighting.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement specifications.

FLOOR – Concrete on ground; base cost included in basement specifications.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Minimum.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; shed roof.

GRADE 4 – FAIR QUALITY RESIDENCES



Residences are of fair quality construction built with average materials and workmanship. These houses will meet minimum building codes and construction requirements of lending institutions and mortgage insuring agencies. Exterior ornamentation is usually limited to the front elevation and with a minimum amount of inexpensive fenestration. Interior finishes are plain with few refinements. These homes are usually designed from stock plans for speculative residential developments.

FOUNDATION – Reinforced concrete perimeter foundation and interior piers under interior supports.

EXTERIOR – Wood frame; wood sheathing; plywood or hardboard siding, stucco, masonry veneer; common brick or concrete block masonry.

ROOF – Low to medium pitch (usually 4" in 12" or less); wood frame, sheathing, lightweight composition shingles, tar and gravel, or metal; moderate eaves.

FLOORS – Wood structure, medium frame and sub-floor on first and upper floors, fair carpet, hardwood, asphalt or vinyl composition tile.

INTERIOR – Frame; plaster or drywall taped and painted (enameled walls and ceilings in kitchen and bath); fair stock cabinets

typically painted or vinyl veneered; laminated plastic countertops, small splash; stock hollow core doors with inexpensive hardware; minimal closet space.

HEATING – Radiant, steam, forced warm air system or equal, with thermostat and automatic fired furnace or boiler.

PLUMBING – 5 standard fixtures: lavatory, toilet, bathtub or shower or combination, kitchen sink and water heater.

ELECTRICAL – Standard quality fixtures with a minimum number of outlets.

INSULATION – Minimal.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior piers.

EXTERIOR – Concrete or concrete block walls; water-proofed; adequate number and size of windows.

FLOOR – Concrete slab floor; floor drain.

INTERIOR – Unfinished; exposed columns (wood or steel pipe) and beams; softwood, open riser stairs.

HEATING – None.

ELECTRICAL – Adequate number of outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc.

FLOOR – Fair carpet or vinyl composition tile.

INTERIOR – Furring and framing; dry-wall, taped and painted or paneling.

CEILING – Fiberboard or fair quality ceiling tiles.

HEATING – None, if heat desired, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and adequate number of outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame; block or brick; average stucco or siding.

ROOF – Wood frame, sheathing; low to medium pitch; composition shingles or tar and gravel, moderate eaves.

FLOORS – Reinforced slab.

INTERIOR – Unfinished: Fair quality overhead and pedestrian doors and windows. Finished: Drywall, taped and painted or wall-board; fair quality overhead and pedestrian doors and windows.

HEATING – None.

ELECTRICAL – Lighting and minimal outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement.

FLOOR – Concrete on ground; floor drain; base cost included in basement.

INTERIOR – Finished – Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Minimum.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof

CARPORT/PATIO – Slab on ground; unceiled; shed or gable roof.

GRADE 5 – AVERAGE QUALITY RESIDENCES



Residences are of average construction built with average quality materials and acceptable workmanship. These houses will meet or exceed minimum building codes and the construction requirements of lending institutions and mortgage insuring agencies. Exterior ornamentation is frequently limited to the front elevation but with an adequate amount of standard quality aluminum or wood sash fenestration. Interior finishes are simple with some inexpensive wallpaper or paneling, doors are medium grade, hollow core with stock hardware. These homes are frequently designed for mass production.

FOUNDATION – Reinforced concrete perimeter foundation and interior foundation or piers.

EXTERIOR – Wood frame; wood sheathing; average quality siding or shingles, stucco, masonry veneer; common brick or concrete block masonry.

ROOF – Medium pitch (5" to 12" or less); 2" x 6" rafters or manufactured trusses, good quality sheathing, wood or medium weight composition shingles or tar and gravel, or metal; average eaves.

FLOORS – Wood structure, medium frame and sub-floor on first and upper floors;

average quality carpet, hardwood, vinyl composition tile or sheet vinyl.

INTERIOR – Frame; plaster or dry-wall taped and painted (enameled walls and ceilings in kitchen and bath), some average wallpaper or paneling; prefinished cabinets; laminated plastic or ceramic tile counter tops with average splash; medium grade hollow core doors with standard grade hardware; stock baseboards; adequate closet space.

HEATING – Forced air, steam, vapor, hot water, or radiant system with thermostat and automatic fired furnace or boiler. Exhaust fan in kitchen.

PLUMBING – 6 average quality fixtures: lavatory, toilet, bathtub or shower or combination, kitchen sink, water heater and laundry facilities.

ELECTRICAL – Average quality fixtures and an adequate number of outlets.

INSULATION – Adequate.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior piers.

EXTERIOR – Concrete or concrete block walls; water-proofed; adequate number and size of windows.

FLOOR – Concrete slab floor; floor drain.

INTERIOR – Unfinished: exposed columns (wood or steel pipe) and beams; softwood, open riser stairs.

HEATING – None.

ELECTRICAL – Adequate number of outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Some attention given to design.

FLOOR – Average carpet or vinyl composition tile.

INTERIOR – Furring and framing; dry-wall, taped and painted, average wallpaper or paneling.

CEILING – Drywall, taped and painted.

HEATING – None, if heat desired; for non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and adequate number of outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame; common brick or average quality stucco or siding; sometimes brick trim.

ROOF – Medium pitch roof 2" x 6" rafters or manufactured trusses, good sheathing; wood or composition shingles.

FLOOR – Reinforced slab.

INTERIOR – Unfinished: average quality overhead and pedestrian doors and windows. Finished: Drywall taped and painted or wall board; overhead and pedestrian doors; windows.

HEATING – None.

ELECTRICAL – Lighting and adequate outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement.

FLOOR – Concrete on ground; floor drain; base cost included in basement.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Average lighting and outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; shed or gable roof.

NOTE: This is the AVERAGE home.

GRADE 6 – GOOD QUALITY RESIDENCES



Residences are of good quality construction built with good quality materials and workmanship and will have some custom craftsmanship. These houses will exceed minimum building codes and construction requirements for lending institutions and mortgage insuring agencies. Exterior ornamentation reflect some attention to detail with ample and good quality fenestration throughout. Interiors are well finished usually with good quality wallpaper or wood paneling; doors are good quality hollow core with attractive hardware. These homes are frequently custom built but may be mass produced in above average residential developments.

FOUNDATION – Reinforced concrete perimeter foundation and foundation or piers under interior supports.

EXTERIOR – Wood frame; wood sheathing; good quality siding or stucco; masonry veneer; common brick or concrete block masonry.

ROOF – Medium pitch with hips and valleys; 2" x 6" rafters or trusses, good quality solid sheathing, good quality, heavy weight composition shingles or good quality cedar shakes, good eaves.

FLOORS – Wood structure medium

frame and sub-floor on first and upper floors; good quality carpet, hardwood, sheet vinyl or ceramic tile.

INTERIOR – Frame; plaster or dry-wall taped and painted with enameled walls and ceilings in kitchen and bath, some good quality wallpaper or wood paneling; ample amount of natural wood veneer finished cabinets; laminated plastic, ceramic tile, or simulated marble countertops and splash; good quality hollow core doors with attractive hardware; hardwood baseboards; ample closet and storage space.

HEATING – Forced warm air, steam, vapor, hot water, or radiant or equal system with thermostat and automatic fired furnace or boiler. Exhaust fan in kitchen and bathroom.

PLUMBING – 9 good quality fixtures: lavatories, toilets, bathtubs or shower combinations, kitchen sink, water heater and laundry facilities.

ELECTRICAL – Good quality fixtures and an ample number of outlets.

INSULATION – Good.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and piers.

EXTERIOR – Concrete or concrete block walls; water-proofed; adequate number and size of windows, good fenestration.

FLOOR – Moisture proof concrete slab floor; adequate floor drains.

INTERIOR – Unfinished; exposed columns (wood or steel pipe) and beams; softwood, open riser stairs.

HEATING – None.

ELECTRICAL – An adequate number of outlets.

BASEMENT FINISH

Rooms – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Well designed and partitioned.

FLOOR – Good carpet or vinyl flooring.

INTERIOR – Furring and framing; vapor barrier; drywall taped and painted, good wallpaper or paneling.

CEILING – Drywall taped and painted.

HEATING – None, if heat desired; for non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and adequate number of outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame; face brick; good siding or stucco; good fenestration; good eaves.

ROOF – Medium pitch, wood rafters and sheathing; shakes, or good composition shingles.

FLOOR – Reinforced slab.

INTERIOR – Unfinished: exposed frame; good quality doors and windows. Finished: Drywall taped and painted or good

wall board; good doors and windows.

HEATING – None.

ELECTRICAL – Good lighting and adequate number of outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement.

FLOOR – Concrete on ground, floor drain; base cost included in basement.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Good lighting and adequate outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling, roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; gable roof.

NOTE: This is the TYPICAL house being built today.

GRADE 7 – VERY GOOD QUALITY RESIDENCES



Residences are of high quality construction, built with high quality materials, workmanship and custom craftsmanship. Exterior ornamentation show refinements with good quality fenestration throughout. Interiors are well finished with good quality wall coverings or wood paneling and hardware. These homes are usually individually designed.

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Wood frame; wood sheathing; high quality siding or stucco; masonry veneer; face brick or stone masonry; custom ornamentation and trim.

ROOF – Medium to high pitch with hips and valleys; heavy rafters, good quality solid sheathing, or cathedral ceiling with laminated beams and T&G deck; heavy wood shakes, good eaves.

FLOORS – Wood structure, heavy frame and sub-floor on first and upper floors; very good quality carpet, hardwood, sheet vinyl or ceramic tile.

INTERIOR – Frame; expertly finished plaster or drywall taped and painted with enameled walls and ceilings in kitchen and bath; high quality wallpaper or vinyl wall

covering, hardwood paneling; ample amount of natural wood veneer finished cabinets; ceramic tile or highest quality laminated plastic countertops and splash; hardwood or enameled doors with high quality hardware; hardwood moldings; spacious walk-in closets and large storage closets.

HEATING – Forced warm air, steam, vapor, hot water, or radiant or equal system with thermostat and automatic fired furnace or boiler. Exhaust fan in kitchen and bathroom.

PLUMBING – 12 high quality fixtures: lavatories, toilets, bathtubs or showers or combinations, kitchen sink, water heater and laundry facilities.

ELECTRICAL – High quality fixtures, with well positioned outlets and some special outlets.

INSULATION – More than adequate.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Concrete; water-proofed; adequate number and size of windows, good fenestration.

FLOOR – Moisture proof concrete slab floor; adequate floor drains.

INTERIOR – Unfinished: exposed columns and beams (wood or steel), stairwell.

HEATING – None.

ELECTRICAL – Adequate number of fixtures and outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Well designed and partitioned.

FLOOR – High quality carpet, vinyl flooring, or tile.

INTERIOR – Furring and framing; vapor barrier; drywall taped and painted; good quality wallpaper or vinyl wall covering or hardwood paneling.

CEILING – Drywall taped, textured and painted.

HEATING – None, if heat desired; for non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and adequate number of outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame or brick; very good stucco or siding; stone or brick trim.

ROOF – Medium to high pitch, heavy roof structure; shakes, tile, or good shingles, good eaves.

FLOOR – Reinforced slab.

INTERIOR – Unfinished: No wall covering, very good doors and windows, good fenestration. Finished: Drywall taped and painted or good wall board; very good doors and windows, good fenestration.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement specifications.

FLOOR – Concrete on ground, floor drain; base cost included in basement specifications.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; gable roof.

GRADE 8 – EXCELLENT QUALITY RESIDENCES



Residences are of highest quality construction built with best quality materials and workmanship with custom craftsmanship throughout. Exterior ornamentation reflects considerable attention to detail with well designed high quality fenestration. Interiors are well finished with highest quality wall coverings or hardwood paneling. These homes are individually designed and are usually unique, however, the base specifications does not represent the highest costs in residential construction.

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Wood frame: wood sheathing; highest quality siding; masonry veneer; select brick or cut stone masonry; all custom trim.

ROOF – Medium to steep pitch with hips and valleys; heavy rafters, good quality solid sheathing or cathedral ceilings with laminated beams and T&G deck, clay tile or slate, very good eaves.

FLOORS – Wood structure, heavy frame and sub-floor on first and upper floors; excellent quality carpet, hardwood, terrazzo, ceramic tile, sheet vinyl.

INTERIOR – Frame; expertly finished plaster or drywall taped and painted with enameled walls and ceilings in kitchen and bath; excellent quality wallpaper or vinyl wall covering, hardwood paneling, ceramic tile; ample amounts of hardwood cabinets and specialty cabinetry items; ceramic tile or highest quality laminated plastic countertops and splash; hardwood or enameled doors with best quality hardware and hardwood moldings, spacious walk-in closets and large storage closets.

HEATING – Forced warm air, steam, vapor, hot water, radiant or equal with thermostatic controls. Automatic fired furnace or boiler. Exhaust fans in kitchen and bathrooms.

PLUMBING – 15 excellent quality fixtures: lavatories, toilets, bathtubs or shower or combinations, kitchen sink, water heater and laundry facilities.

ELECTRICAL – Excellent quality fixtures, many well positioned outlets and special outlets.

INSULATION – More than adequate.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Concrete; water-proofed; adequate number and size of windows, very good fenestration.

FLOOR – Moisture proof concrete slab floor; adequate floor drains.

INTERIOR – Unfinished; exposed columns and beams (wood or steel), stairwell.

HEATING – None.

ELECTRICAL – Adequate number of fixtures and outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Very well designed.

FLOOR – Excellent carpet, sheet vinyl or ceramic tile.

INTERIOR – Furring and framing; expertly finished drywall, high quality wallpaper or vinyl wall covering or excellent paneling.

CEILING – Drywall, expertly taped, textured and painted.

HEATING – None, if heat desired, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and adequate number of outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame or brick; best stucco or siding; stone or brick trim.

ROOF – Heavy rafters or steep roof; shakes, tile, slate, or excellent shingles, ornamental eaves.

FLOOR – Heavy slab.

INTERIOR – Unfinished: No wall covering; excellent doors, windows, very good fenestration. Finished: Gypsum board, taped, painted; excellent doors and windows, very good fenestration.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement specifications.

FLOOR – Concrete on ground, adequate floor drains; base cost included in basement specifications.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; gable roof.

GRADE 9 – SUPERIOR QUALITY RESIDENCES



Residences are of superior quality construction built with best quality materials and workmanship with custom craftsmanship throughout with considerable attention to detail, and are typically unique in design. Exterior ornamentation reflects considerable attention to detail with well-designed superior quality fenestration. Interiors are superbly finished with superior quality wall coverings or hardwood paneling. These homes are individually designed and are usually unique. However, the base specifications do not represent the highest costs in residential construction.

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Wood frame: wood sheathing; highest quality siding; custom ornamentation and trim; select brick or cut stone masonry.

ROOF – Medium to steep pitch with hips and valleys; heavy rafters, good quality solid sheathing or cathedral ceilings with laminated beams and T&G deck, clay tile, slate or heavy wood shakes; very good eaves.

FLOORS – Wood structure, heavy frame and sub-floor on first and upper floors; excellent quality carpet, hardwood (parquet or plank), terrazzo, ceramic tile, sheet vinyl or quarry tile.

INTERIOR – Frame; expertly finished plaster or drywall taped and painted with enameled walls and ceilings in kitchen and bath; excellent quality wallpaper or vinyl wall covering, hardwood paneling, ceramic tile; ample amounts of built-in book shelving and hardwood cabinets and specialty cabinetry items; ceramic tile, marble or highest quality laminated plastic countertops and splash; raised panel hardwood or enameled doors with best quality hardware and hardwood moldings, spacious walk-in closets and large storage closets with many built-in extras and shelving.

HEATING – Forced warm air, steam, vapor, hot water, radiant or equal with thermostatic controls. Automatic fired furnace or boiler. Exhaust fans in kitchen and bathrooms.

PLUMBING – 15 excellent quality fixtures: lavatories, toilets, bathtubs or shower or combinations, kitchen sink, water heater and laundry facilities.

ELECTRICAL – Excellent quality fixtures, many well positioned outlets and special outlets.

INSULATION – More than adequate.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Concrete; water-proofed; adequate number and size of windows, excellent fenestration.

FLOOR – Moisture proof concrete slab floor; adequate floor drains.

INTERIOR – Unfinished; exposed columns and beams (wood or steel), stairwell.

HEATING – None.

ELECTRICAL – Adequate number of fixtures and outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Very well designed.

FLOOR – Excellent carpet, sheet vinyl or ceramic tile or quarry tile.

INTERIOR – Furring and framing; expertly finished drywall, high quality wallpaper or vinyl wall covering or excellent paneling; custom ornamentation and trim.

CEILING – Drywall, expertly taped, textured and painted.

HEATING – None, if heat desired, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting and many well-positioned outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame or brick; highest quality stucco or siding; custom stone or brick trim.

ROOF – Heavy rafters or steep roof; shakes, tile, slate, or excellent shingles, orna-

mental eaves.

FLOOR – Heavy slab.

INTERIOR – Unfinished: No wall covering; excellent doors, windows, excellent fenestration. Finished: Gypsum board, taped, painted; excellent doors and windows, very good fenestration.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement specifications.

FLOOR – Concrete on ground, adequate floor drains; base cost included in basement specifications.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; gable roof.

GRADE 10 – EXTRAORDINARY RESIDENCES



Residences are of extraordinary quality construction built with the very best quality materials and workmanship with custom craftsmanship throughout with considerable attention to detail. Exterior ornamentation reflects significant attention to detail with well-designed superior quality fenestration. Interiors are superbly finished with superior quality wall coverings or hardwood paneling. These homes are individually designed and are usually unique. However, the base specifications do not represent the highest costs in residential construction.

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Wood frame: wood sheathing; highest quality siding; custom ornamentation and trim; select brick or cut stone masonry.

ROOF – Medium to steep pitch with hips and valleys; heavy rafters, very good quality solid sheathing or cathedral ceilings with laminated beams and T&G deck, clay tile, slate or heavy wood shakes; very good eaves.

FLOORS – Wood structure, heavy frame and sub-floor on first and upper floors; excellent quality carpet, hardwood (parquet or plank), terrazzo, ceramic tile, sheet vinyl or quarry tile.

INTERIOR – Frame; expertly finished plaster or drywall taped and painted with enameled walls and ceilings in kitchen and bath; excellent quality wallpaper or vinyl wall covering, hardwood paneling, ceramic tile; ample amounts of built-in book shelving and hardwood cabinets and specialty cabinetry items; ceramic tile, marble or highest quality laminated plastic countertops and splash; raised panel hardwood or enameled doors with best quality hardware and hardwood moldings, spacious walk-in closets and large storage closets with many built-in extras and shelving.

HEATING – Forced warm air, steam, vapor, hot water, radiant or equal with thermostatic controls. Automatic fired furnace or boiler. Exhaust fans in kitchen and bathrooms.

PLUMBING – 15 excellent quality fixtures: lavatories, toilets, bathtubs or shower or combinations, kitchen sink, water heater and laundry facilities.

ELECTRICAL – Excellent quality fixtures, many well positioned outlets and special outlets.

INSULATION – More than adequate.

BASEMENT

FOUNDATION – Reinforced concrete perimeter foundation and interior support foundation.

EXTERIOR – Concrete; water-proofed; adequate number and size of windows, excellent fenestration.

FLOOR – Moisture proof concrete slab floor; adequate floor drains.

INTERIOR – Unfinished; exposed columns and beams (wood or steel), stairwell.

HEATING – None.

ELECTRICAL – Adequate number of fixtures and outlets.

BASEMENT FINISH

ROOMS – Fully partitioned for recreation room, bedroom(s), laundry room, bathroom(s), etc. Very well designed.

FLOOR – Excellent carpet, sheet vinyl or ceramic tile or quarry tile.

INTERIOR – Furring and framing; expertly finished drywall, high quality wallpaper or vinyl wall covering or excellent paneling; custom ornamentation and trim.

CEILING – Drywall, expertly taped, textured and painted.

HEATING – None, if heat desired, for non central or separate heating systems, the basement finish area must be included in total heated area.

PLUMBING – None.

ELECTRICAL – Individual room lighting with high quality fixtures and many well-positioned outlets.

GARAGE

FOUNDATION – Concrete foundation.

EXTERIOR – Frame or brick; high-quality stucco or siding; custom stone or brick trim.

ROOF – Heavy rafters or steep roof; shakes, tile, slate, or excellent shingles, ornamental eaves.

FLOOR – Heavy slab.

INTERIOR – Unfinished: No wall covering; excellent doors, windows, excellent fenestration. Finished: Gypsum board, taped, painted; excellent doors and windows, very good fenestration.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

BASEMENT GARAGE

FOUNDATION – Reinforced concrete perimeter; base cost included in basement specifications.

EXTERIOR – Concrete or block walls; water-proofed; base cost included in basement specifications.

FLOOR – Concrete on ground, adequate floor drains; base cost included in basement specifications.

INTERIOR – Finished: Fire proofed wall and ceiling.

HEATING – None.

ELECTRICAL – Good lighting and an ample number of outlets.

ENCLOSED PORCH – Raised floor; interior finish; ceiling; roof like residence.

OPEN PORCH – Raised floor; unceiled, roof.

CARPORT/PATIO – Slab on ground; unceiled; gable roof.

GENERAL APPLICATION

In brief, the steps in the application of the pricing schedule are to add the replacement costs for the separate areas on various levels (basement, first story, second story, additional story, half story, and attic), and then to add adjustments for specific other items which affect the value of the improvements. Finally, overall multipliers are applied to account for grade factor, cost and design factor, depreciation, and local indices.

MANUAL PRICING PROCEDURE

Please note that the pricing schedules utilize mathematical formulas to generate costs. It is possible to note a slightly different replacement cost new when comparing the system-generated costs to the dwelling pricing schedules appearing in this manual. This is caused by the rounding procedures of the PVAS system and should not be considered to be an error in the printed schedules or the system-generated value.

STEP 1: Base Price Calculation. Determine the areas for each of the following levels: basement, first floor, second and additional floors, half story and attic. Bay windows, overhangs and living area additions should be included the calculated area of the appropriate floor level.

Step 1A - Calculate the replacement cost using one of the following methods:

Step 1B - Calculate the replacement cost by applying the cost factors using the cost formula for the area published in the manual.

Step 1C - Calculate the replacement cost using the published costs in the manual and interpolating between the published areas

to determine the replacement cost. From the table for the appropriate floor level, select the area closest to, but not greater than the area for that level. Because the tables show values for varying square footage intervals. It will be necessary to interpolate for sizes falling in between these intervals. To interpolate value between two published areas in the manual, use the following steps:

A – Identify the area that is closest to, but not greater than, the area to be calculated.

A1 – Identify the cost associated with the area identified in Step A.

B – Identify the area that is closest to, but not less than, the area to be calculated.

B1 – Identify the cost associated with the area identified in Step B.

C – Subtract the area identified in Step A from the actual area to be calculated.

D – Subtract the area identified in Step A from the area identified in Step B.

E – Divide the area calculated in Step C by the area identified in Step D.

F – Subtract the cost identified in Step A1 from the cost identified in Step B1.

G – Multiply the percentage calculated in Step E times the cost identified in Step F.

H – Add the cost identified in Step A1 with the value calculated in Step G.

STEP 2: Base Price Adjustments. Make the necessary base price adjustments to account for variations from the base specifications. These are addressed in the following paragraphs.

Unfinished Area: A deduction must be made for any area within the living area of the dwelling which lacks interior finish, such as ceiling, wall and floor finish. Deduction is based on square foot.

Heating and Air Conditioning: The base price includes a central heating system. A deduction must be made for "no heating" and non-central systems, and an addition must be made for central air conditioning.

Heating adjustments are made on the basis of the heated area or the total living area. The total living area is the sum of: finished basement living area, first, second, and additional finished floor areas, plus 75% of any half story area and a variable percentage on any attic area, depending on finish (20% of partially finished, 40% of full finished, and 55% of full finished with wall height). Using the computed total living area, access the Heating and Air Conditioning adjustments table to determine the appropriate adjustment. Interpolate as needed.

Example:

A 1.5 story dwelling has central heat on the first floor, but no heat in the upper half-story. The ground floor is 1000 sq. ft. The half-story area is calculated using 75% of the ground floor area, $1,000 \times .75 = 750$ sq. ft. Total Sq. Ft. = $1,000 + 750 = 1,750$

Using the No Heat Column and the Central Heat column:

Multiply $\$3.509 \times 1,750$ sq. ft. = \$6,141

Multiply $\$3.509 \times 1,000$ sq. ft. = \$3,509

Add $-\$6,141$ plus $\$3,509 = -\$2,631$ adjustment

STEP 3: Additions. Add the price for all additions, i.e., areas attached to, but not included in, the dwelling areas. These include: porches, attached garages, attached carports, built-in garages, and mobile home additions.

NOTE: Attached Garages are garages attached to, but not included in, the area designated as the "base ground floor area."

Built-In Garages are finished garages built into a portion of the dwelling that would normally be considered finished living area and must be described as an Addition to be valued.

STEP 4: Other Features. Compute the price of the specified Other Features from the cost table. Items to be priced as Other Features are Basement Garages, Fireplaces, Finished Basements, Unfinished Areas and any applicable Miscellaneous Other Features. Built-ins not included in the cost table can be priced using code BI or MS and dividing the estimated cost value by 160 and entering the result as the number of built-ins.

STEP 5: Flat Add Costs. Determine if there are any "flat add" costs to be added or subtracted.

STEP 6: Subtotal the costs arrived at in Steps 1, 2, 3, 4, and 5.

STEP 7: Grade Factor. Apply the proper Grade Factor to the total costs determined in Step 6. The Grade Factors for the 2009 Reappraisal are as follows:

<u>Grade</u>	<u>Grade Factor</u>
1	0.52
1+	0.58
2	0.63
2+	0.69
3	0.74
3+	0.80
4	0.85
4+	0.93
5	1.00
5+	1.17
6	1.33
6+	1.44
7	1.55
7+	1.94
8	2.32
8+	2.71
9	3.10
9+	3.49
10	4.85
10+	5.85

STEP 8: Cost and Design. Apply the proper Cost and Design Factor. The resulting replacement cost new (RCN) is rounded to the nearest \$1.

STEP 9: Local Cost Factor. Apply the local cost factor to the RCN for the location and property type where the property is located. Local Cost Factor is calculated at the county level for the 2009 Reappraisal.

STEP 10: Economic Condition Factor. Multiply the Economic Condition Factor against the Adjusted RCN.

STEP 11: Depreciation. Apply the appropriate percent good to the Adjusted RCN to determine the RCNLD.

STEP 12: Percent Complete. Multiply the RCNLD by the percent complete.

STEP 13: Ownership Percentage. Multiply the percent of ownership against the RCNLD (or percent complete RCNLD) to arrive at a final appraised value.

RESIDENTIAL DWELLING PRICING TABLES

RESIDENTIAL DWELLING BASE PRICING SCHEDULE

AREA	FRAME			MASONRY			MASONRY/FRAME		
	FIRST STORY	2ND & ADD'L	HALF STORY	FIRST STORY	2ND & ADD'L	HALF STORY	FIRST STORY	2ND & ADD'L	HALF STORY
Base Cost:	\$28,555.617	\$7,979.581	\$365.186	\$36,203.429	\$13,598.592	\$1,594.643	\$32,267.847	\$9,016.927	\$412.660
Per Sq.Ft. Cost:	\$57.954	\$46.429	\$51.934	\$67.546	\$49.043	\$54.543	\$65.488	\$52.465	\$58.685
300	\$45,942	\$21,908	\$15,945	\$56,467	\$28,311	\$17,958	\$51,914	\$24,756	\$18,018
400	\$51,737	\$26,551	\$21,139	\$63,222	\$33,216	\$23,412	\$58,463	\$30,003	\$23,887
500	\$57,533	\$31,194	\$26,332	\$69,976	\$38,120	\$28,866	\$65,012	\$35,249	\$29,755
600	\$63,328	\$35,837	\$31,526	\$76,731	\$43,024	\$34,320	\$71,561	\$40,496	\$35,624
700	\$69,123	\$40,480	\$36,719	\$83,486	\$47,929	\$39,775	\$78,109	\$45,742	\$41,492
800	\$74,919	\$45,123	\$41,912	\$90,240	\$52,833	\$45,229	\$84,658	\$50,989	\$47,361
900	\$80,714	\$49,766	\$47,106	\$96,995	\$57,737	\$50,683	\$91,207	\$56,235	\$53,230
1000	\$86,510	\$54,409	\$52,299	\$103,749	\$62,642	\$56,138	\$97,756	\$61,482	\$59,098
1100	\$92,305	\$59,051	\$57,493	\$110,504	\$67,546	\$61,592	\$104,305	\$66,728	\$64,967
1200	\$98,100	\$63,694	\$62,686	\$117,259	\$72,450	\$67,046	\$110,853	\$71,975	\$70,835
1300	\$103,896	\$68,337	\$67,879	\$124,013	\$77,354	\$72,501	\$117,402	\$77,221	\$76,704
1400	\$109,691	\$72,980	\$73,073	\$130,768	\$82,259	\$77,955	\$123,951	\$82,468	\$82,572
1500	\$115,487	\$77,623	\$78,266	\$137,522	\$87,163	\$83,409	\$130,500	\$87,714	\$88,441
1600	\$121,282	\$82,266	\$83,460	\$144,277	\$92,067	\$88,863	\$137,049	\$92,961	\$94,309
1700	\$127,077	\$86,909	\$88,653	\$151,032	\$96,972	\$94,318	\$143,597	\$98,207	\$100,178
1800	\$132,873	\$91,552	\$93,846	\$157,786	\$101,876	\$99,772	\$150,146	\$103,454	\$106,046
1900	\$138,668	\$96,195	\$99,040	\$164,541	\$106,780	\$105,226	\$156,695	\$108,700	\$111,915
2000	\$144,464	\$100,838	\$104,233	\$171,295	\$111,685	\$110,681	\$163,244	\$113,946	\$117,784
2100	\$150,259	\$105,480	\$109,427	\$178,050	\$116,589	\$116,135	\$169,793	\$119,193	\$123,652
2200	\$156,054	\$110,123	\$114,620	\$184,805	\$121,493	\$121,589	\$176,341	\$124,439	\$129,521
2300	\$161,850	\$114,766	\$119,813	\$191,559	\$126,397	\$127,044	\$182,890	\$129,686	\$135,389
2400	\$167,645	\$119,409	\$125,007	\$198,314	\$131,302	\$132,498	\$189,439	\$134,932	\$141,258
2500	\$173,441	\$124,052	\$130,200	\$205,068	\$136,206	\$137,952	\$195,988	\$140,179	\$147,126
2600	\$179,236	\$128,695	\$135,394	\$211,823	\$141,110	\$143,406	\$202,537	\$145,425	\$152,995
2700	\$185,031	\$133,338	\$140,587	\$218,578	\$146,015	\$148,861	\$209,086	\$150,672	\$158,863
2800	\$190,827	\$137,981	\$145,780	\$225,332	\$150,919	\$154,315	\$215,634	\$155,918	\$164,732
2900	\$196,622	\$142,624	\$150,974	\$232,087	\$155,823	\$159,769	\$222,183	\$161,165	\$170,600
3000	\$202,418	\$147,267	\$156,167	\$238,841	\$160,728	\$165,224	\$228,732	\$166,411	\$176,469
3100	\$208,213	\$151,909	\$161,361	\$245,596	\$165,632	\$170,678	\$235,281	\$171,658	\$182,337
3200	\$214,008	\$156,552	\$166,554	\$252,351	\$170,536	\$176,132	\$241,830	\$176,904	\$188,206
3300	\$219,804	\$161,195	\$171,747	\$259,105	\$175,440	\$181,587	\$248,378	\$182,151	\$194,075
3400	\$225,599	\$165,838	\$176,941	\$265,860	\$180,345	\$187,041	\$254,927	\$187,397	\$199,943
3500	\$231,395	\$170,481	\$182,134	\$272,614	\$185,249	\$192,495	\$261,476	\$192,644	\$205,812
3600	\$237,190	\$175,124	\$187,328	\$279,369	\$190,153	\$197,949	\$268,025	\$197,890	\$211,680
3700	\$242,985	\$179,767	\$192,521	\$286,124	\$195,058	\$203,404	\$274,574	\$203,137	\$217,549
3800	\$248,781	\$184,410	\$197,714	\$292,878	\$199,962	\$208,858	\$281,122	\$208,383	\$223,417

RESIDENTIAL DWELLING BASE PRICING SCHEDULE, CONT.

AREA	FRAME			MASONRY			MASONRY/FRAME		
	FIRST STORY	2ND & ADD'L	HALF STORY	FIRST STORY	2ND & ADD'L	HALF STORY	FIRST STORY	2ND & ADD'L	HALF STORY
Base Cost:	\$28,555.617	\$7,979.581	\$365.186	\$36,203.429	\$13,598.592	\$1,594.643	\$32,267.847	\$9,016.927	\$412.660
Per Sq.Ft. Cost:	\$57.954	\$46.429	\$51.934	\$67.546	\$49.043	\$54.543	\$65.488	\$52.465	\$58.685
3900	\$254,576	\$189,053	\$202,908	\$299,633	\$204,866	\$214,312	\$287,671	\$213,630	\$229,286
4000	\$260,372	\$193,696	\$208,101	\$306,387	\$209,771	\$219,767	\$294,220	\$218,876	\$235,154
4200	\$271,962	\$202,981	\$218,488	\$319,897	\$219,579	\$230,675	\$307,318	\$229,369	\$246,891
4400	\$283,553	\$212,267	\$228,875	\$333,406	\$229,388	\$241,584	\$320,415	\$239,862	\$258,629
4600	\$295,144	\$221,553	\$239,262	\$346,915	\$239,196	\$252,492	\$333,513	\$250,355	\$270,366
4800	\$306,735	\$230,839	\$249,648	\$360,424	\$249,005	\$263,401	\$346,610	\$260,848	\$282,103
5000	\$318,326	\$240,125	\$260,035	\$373,933	\$258,814	\$274,310	\$359,708	\$271,341	\$293,840
5200	\$329,916	\$249,410	\$270,422	\$387,443	\$268,622	\$285,218	\$372,806	\$281,834	\$305,577
5400	\$341,507	\$258,696	\$280,809	\$400,952	\$278,431	\$296,127	\$385,903	\$292,327	\$317,314
5600	\$353,098	\$267,982	\$291,196	\$414,461	\$288,239	\$307,035	\$399,001	\$302,820	\$329,051
5800	\$364,689	\$277,268	\$301,582	\$427,970	\$298,048	\$317,944	\$412,098	\$313,313	\$340,788
6000	\$376,280	\$286,554	\$311,969	\$441,479	\$307,857	\$328,853	\$425,196	\$323,806	\$352,525

UNFINISHED AREA

Refers to an area within the living area of the dwelling that lacks interior finish such as Ceiling, Wall and Floor Finish.

Deduct per SF of Unfinished Area:
-\$11.777

PLUMBING ADJUSTMENTS

Base Price includes the normal number of fixtures for the grade times \$1,000 per fixture.

Add: \$1,000 for each fixture over the base fixture number for the grade.

ORNAMENTAL BRICK TRIM

Exterior ornamentation consisting of brick or stone.

Add per Sq. Ft. of Ornamental Brick

Trim: \$10.16

SOLAR COLLECTOR AREA

An enclosed area used to collect solar energy which is used to supply heat energy to the enclosed area and/or to a water heating system.

Add per Sq. Ft. of Solar Collector Area:
\$37.23.

Costs as of 07/01/2008 Note: Prices DO NOT include ECF or Local Index

RESIDENTIAL DWELLING BASE PRICING SCHEDULE

Cost Formula: Base Cost + (Sq.Ft. x Per Sq.Ft. Cost)

AREA	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)	FOUNDATION (DEDUCTION)
BASEMENT PARTIAL OR FULL	SLAB	POST AND PIERS	NO FOUNDATION	ATTIC UNFINISHED	ATTIC PARTIALLY FINISHED	ATTIC FULLY FINISHED	ATTIC FULLY FINISHED WITH WALL HEIGHT	
Base Cost:	\$4,790.478	\$0.000	\$0.000	\$0.000	\$783.581	\$1,208.020	\$3,264.920	\$5,297.333
Per Sq. Ft. Cost:	\$7.731	-\$2.264	-\$5.503	-\$6.477	\$5.626	\$8.674	\$11.721	\$13.831
300	\$7,110	-\$679	-\$1,651	-\$1,943	\$2,471	\$3,810	\$6,781	\$9,447
400	\$7,883	-\$906	-\$2,201	-\$2,591	\$3,034	\$4,678	\$7,953	\$10,830
500	\$8,656	-\$1,132	-\$2,752	-\$3,239	\$3,597	\$5,545	\$9,125	\$12,213
600	\$9,429	-\$1,358	-\$3,302	-\$3,886	\$4,159	\$6,412	\$10,298	\$13,596
700	\$10,202	-\$1,585	-\$3,852	-\$4,534	\$4,722	\$7,280	\$11,470	\$14,979
800	\$10,975	-\$1,811	-\$4,402	-\$5,182	\$5,284	\$8,147	\$12,642	\$16,362
900	\$11,748	-\$2,038	-\$4,953	-\$5,829	\$5,847	\$9,015	\$13,814	\$17,745
1000	\$12,521	-\$2,264	-\$5,503	-\$6,477	\$6,410	\$9,882	\$14,986	\$19,128
1100	\$13,295	-\$2,490	-\$6,053	-\$7,125	\$6,972	\$10,749	\$16,158	\$20,511
1200	\$14,068	-\$2,717	-\$6,604	-\$7,772	\$7,535	\$11,617	\$17,330	\$21,895
1300	\$14,841	-\$2,943	-\$7,154	-\$8,420	\$8,097	\$12,484	\$18,502	\$23,278
1400	\$15,614	-\$3,170	-\$7,704	-\$9,068	\$8,660	\$13,352	\$19,674	\$24,661
1500	\$16,387	-\$3,396	-\$8,255	-\$9,716	\$9,223	\$14,219	\$20,846	\$26,044
1600	\$17,160	-\$3,622	-\$8,805	-\$10,363	\$9,785	\$15,086	\$22,019	\$27,427
1700	\$17,933	-\$3,849	-\$9,355	-\$11,011	\$10,348	\$15,954	\$23,191	\$28,810
1800	\$18,706	-\$4,075	-\$9,905	-\$11,659	\$10,910	\$16,821	\$24,363	\$30,193
1900	\$19,479	-\$4,302	-\$10,456	-\$12,306	\$11,473	\$17,689	\$25,535	\$31,576
2000	\$20,252	-\$4,528	-\$11,006	-\$12,954	\$12,036	\$18,556	\$26,707	\$32,959
2100	\$21,026	-\$4,754	-\$11,556	-\$13,602	\$12,598	\$19,423	\$27,879	\$34,342
2200	\$21,799	-\$4,981	-\$12,107	-\$14,249	\$13,161	\$20,291	\$29,051	\$35,726
2300	\$22,572	-\$5,207	-\$12,657	-\$14,897	\$13,723	\$21,158	\$30,223	\$37,109
2400	\$23,345	-\$5,434	-\$13,207	-\$15,545	\$14,286	\$22,026	\$31,395	\$38,492
2500	\$24,118	-\$5,660	-\$13,758	-\$16,193	\$14,849	\$22,893	\$32,567	\$39,875
2600	\$24,891	-\$5,886	-\$14,308	-\$16,840	\$15,411	\$23,760	\$33,740	\$41,258
2700	\$25,664	-\$6,113	-\$14,858	-\$17,488	\$15,974	\$24,628	\$34,912	\$42,641
2800	\$26,437	-\$6,339	-\$15,408	-\$18,136	\$16,536	\$25,495	\$36,084	\$44,024
2900	\$27,210	-\$6,566	-\$15,959	-\$18,783	\$17,099	\$26,363	\$37,256	\$45,407
3000	\$27,983	-\$6,792	-\$16,509	-\$19,431	\$17,662	\$27,230	\$38,428	\$46,790
3100	\$28,757	-\$7,018	-\$17,059	-\$20,079	\$18,224	\$28,097	\$39,600	\$48,173
3200	\$29,530	-\$7,245	-\$17,610	-\$20,726	\$18,787	\$28,965	\$40,772	\$49,557
3300	\$30,303	-\$7,471	-\$18,160	-\$21,374	\$19,349	\$29,832	\$41,944	\$50,940
3400	\$31,076	-\$7,698	-\$18,710	-\$22,022	\$19,912	\$30,700	\$43,116	\$52,323
3500	\$31,849	-\$7,924	-\$19,261	-\$22,670	\$20,475	\$31,567	\$44,288	\$53,706
3600	\$32,622	-\$8,150	-\$19,811	-\$23,317	\$21,037	\$32,434	\$45,461	\$55,089
3700	\$33,395	-\$8,377	-\$20,361	-\$23,965	\$21,600	\$33,302	\$46,633	\$56,472
3800	\$34,168	-\$8,603	-\$20,911	-\$24,613	\$22,162	\$34,169	\$47,805	\$57,855
3900	\$34,941	-\$8,830	-\$21,462	-\$25,260	\$22,725	\$35,037	\$48,977	\$59,238
4000	\$35,714	-\$9,056	-\$22,012	-\$25,908	\$23,288	\$35,904	\$50,149	\$60,621
4200	\$37,261	-\$9,509	-\$23,113	-\$27,203	\$24,413	\$37,639	\$52,493	\$63,388
4400	\$38,807	-\$9,962	-\$24,213	-\$28,499	\$25,538	\$39,374	\$54,837	\$66,154
4600	\$40,353	-\$10,414	-\$25,314	-\$29,794	\$26,663	\$41,108	\$57,182	\$68,920
4800	\$41,899	-\$10,867	-\$26,414	-\$31,090	\$27,788	\$42,843	\$59,526	\$71,686
5000	\$43,445	-\$11,320	-\$27,515	-\$32,385	\$28,914	\$44,578	\$61,870	\$74,452
5200	\$44,992	-\$11,773	-\$28,616	-\$33,680	\$30,039	\$46,313	\$64,214	\$77,219
5400	\$46,538	-\$12,226	-\$29,716	-\$34,976	\$31,164	\$48,048	\$66,558	\$79,985
5600	\$48,084	-\$12,678	-\$30,817	-\$36,271	\$32,289	\$49,782	\$68,903	\$82,751
5800	\$49,630	-\$13,131	-\$31,917	-\$37,567	\$33,414	\$51,517	\$71,247	\$85,517
6000	\$51,176	-\$13,584	-\$33,018	-\$38,862	\$34,540	\$53,252	\$73,591	\$88,283

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF

BASE PRICE ADJUSTMENTS

HEATING AND AIR CONDITIONING PRICING ADJUSTMENTS TABLE

TOTAL HEATED OR LIVING AREA PER SQ.FT. COST	NO HEAT -\$3.509	NON-CENTRAL HEAT -\$1.443	CENTRAL HEAT (BASE COST) \$0.000	CENTRAL WITH AIR CONDITIONING \$3.215
300	-\$1,053	-\$433	\$0	\$965
400	-\$1,404	-\$577	\$0	\$1,286
500	-\$1,755	-\$722	\$0	\$1,608
600	-\$2,105	-\$866	\$0	\$1,929
700	-\$2,456	-\$1,010	\$0	\$2,251
800	-\$2,807	-\$1,154	\$0	\$2,572
900	-\$3,158	-\$1,299	\$0	\$2,894
1000	-\$3,509	-\$1,443	\$0	\$3,215
1100	-\$3,860	-\$1,587	\$0	\$3,537
1200	-\$4,211	-\$1,732	\$0	\$3,858
1300	-\$4,562	-\$1,876	\$0	\$4,180
1400	-\$4,913	-\$2,020	\$0	\$4,501
1500	-\$5,264	-\$2,165	\$0	\$4,823
1600	-\$5,614	-\$2,309	\$0	\$5,144
1700	-\$5,965	-\$2,453	\$0	\$5,466
1800	-\$6,316	-\$2,597	\$0	\$5,787
1900	-\$6,667	-\$2,742	\$0	\$6,109
2000	-\$7,018	-\$2,886	\$0	\$6,430
2200	-\$7,720	-\$3,175	\$0	\$7,073
2400	-\$8,422	-\$3,463	\$0	\$7,716
2600	-\$9,123	-\$3,752	\$0	\$8,359
2800	-\$9,825	-\$4,040	\$0	\$9,002
3000	-\$10,527	-\$4,329	\$0	\$9,645
3200	-\$11,229	-\$4,618	\$0	\$10,288
3400	-\$11,931	-\$4,906	\$0	\$10,931
3600	-\$12,632	-\$5,195	\$0	\$11,574
3800	-\$13,334	-\$5,483	\$0	\$12,217
4000	-\$14,036	-\$5,772	\$0	\$12,860
4200	-\$14,738	-\$6,061	\$0	\$13,503
4400	-\$15,440	-\$6,349	\$0	\$14,146
4600	-\$16,141	-\$6,638	\$0	\$14,789
4800	-\$16,843	-\$6,926	\$0	\$15,432
5000	-\$17,545	-\$7,215	\$0	\$16,075
5500	-\$19,300	-\$7,937	\$0	\$17,683
6000	-\$21,054	-\$8,658	\$0	\$19,290
6500	-\$22,809	-\$9,380	\$0	\$20,898
7000	-\$24,563	-\$10,101	\$0	\$22,505
7500	-\$26,318	-\$10,823	\$0	\$24,113
8000	-\$28,072	-\$11,544	\$0	\$25,720
8500	-\$29,827	-\$12,266	\$0	\$27,328
9000	-\$31,581	-\$12,987	\$0	\$28,935
9500	-\$33,336	-\$13,709	\$0	\$30,543
10000	-\$35,090	-\$14,430	\$0	\$32,150

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF

ADDITIONS PRICING TABLES

LIVING AREA ADDITIONS PRICING TABLE

LIVING AREA DESCRIPTION	LOWER FLOOR RATE PER SQ. FT.	UPPER FLOOR RATE PER SQ. FT.
One Story Addition, Frame	\$80.80	\$52.81
One Story Addition, Masonry	\$96.51	\$59.92
Half Story Addition, Frame (apply .75 factor to Sq. Ft.)		\$52.33
Half Story Addition, Masonry (apply .75 factor to Sq. Ft.)		\$56.24
Attic, Finished (apply .40 factor to Sq. Ft.)		\$19.88
Attic, Unfinished (apply .40 factor to Sq. Ft.)		\$7.60
Basement, Unfinished	\$11.56	
Bay Window Area, Frame or Block	\$80.80	\$52.81
Bay Window Area, Brick or Stone	\$96.51	\$59.92
Over Hang/Oriel Window Area, Frame or Block	\$80.80	\$52.81
Over Hang/Oriel Window Area, Brick or Stone	\$96.51	\$59.92

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF

PORCHES PRICING TABLE

Cost Formula: Per Sq. Ft. Cost x Sq. Ft.

ENCLOSED AREA UPPER	OPEN		FRAME SCREENED		ENCLOSED		OPEN		BRICK OR STONE SCREENED			
	FIRST	UPPER	FIRST	UPPER	FIRST	UPPER	FIRST	UPPER	FIRST	UPPER	FIRST	
	Per Sq.Ft. Cost											
	\$19.05	\$11.96	\$26.56	\$16.51	\$37.16	\$27.63	\$22.76	\$15.02	\$31.72	\$21.25	\$44.38	\$27.95
20	\$381	\$239	\$531	\$330	\$743	\$553	\$455	\$300	\$634	\$425	\$888	\$559
40	\$762	\$478	\$1,062	\$660	\$1,486	\$1,105	\$910	\$601	\$1,269	\$850	\$1,775	\$1,118
60	\$1,143	\$718	\$1,594	\$991	\$2,230	\$1,658	\$1,366	\$901	\$1,903	\$1,275	\$2,663	\$1,677
80	\$1,524	\$957	\$2,125	\$1,321	\$2,973	\$2,210	\$1,821	\$1,202	\$2,538	\$1,700	\$3,550	\$2,236
100	\$1,905	\$1,196	\$2,656	\$1,651	\$3,716	\$2,763	\$2,276	\$1,502	\$3,172	\$2,125	\$4,438	\$2,795
120	\$2,286	\$1,435	\$3,187	\$1,981	\$4,459	\$3,316	\$2,731	\$1,802	\$3,806	\$2,550	\$5,326	\$3,354
140	\$2,667	\$1,674	\$3,718	\$2,311	\$5,202	\$3,868	\$3,186	\$2,103	\$4,441	\$2,975	\$6,213	\$3,913
160	\$3,048	\$1,914	\$4,250	\$2,642	\$5,946	\$4,421	\$3,642	\$2,403	\$5,075	\$3,400	\$7,101	\$4,472
180	\$3,429	\$2,153	\$4,781	\$2,972	\$6,689	\$4,973	\$4,097	\$2,704	\$5,710	\$3,825	\$7,988	\$5,031
200	\$3,810	\$2,392	\$5,312	\$3,302	\$7,432	\$5,526	\$4,552	\$3,004	\$6,344	\$4,250	\$8,876	\$5,590
220	\$4,191	\$2,631	\$5,843	\$3,632	\$8,175	\$6,079	\$5,007	\$3,304	\$6,978	\$4,675	\$9,764	\$6,149
240	\$4,572	\$2,870	\$6,374	\$3,962	\$8,918	\$6,631	\$5,462	\$3,605	\$7,613	\$5,100	\$10,651	\$6,708
260	\$4,953	\$3,110	\$6,906	\$4,293	\$9,662	\$7,184	\$5,918	\$3,905	\$8,247	\$5,525	\$11,539	\$7,267
280	\$5,334	\$3,349	\$7,437	\$4,623	\$10,405	\$7,736	\$6,373	\$4,206	\$8,882	\$5,950	\$12,426	\$7,826
300	\$5,715	\$3,588	\$7,968	\$4,953	\$11,148	\$8,289	\$6,828	\$4,506	\$9,516	\$6,375	\$13,314	\$8,385
320	\$6,096	\$3,827	\$8,499	\$5,283	\$11,891	\$8,842	\$7,283	\$4,806	\$10,150	\$6,800	\$14,202	\$8,944
340	\$6,477	\$4,066	\$9,030	\$5,613	\$12,634	\$9,394	\$7,738	\$5,107	\$10,785	\$7,225	\$15,089	\$9,503
360	\$6,858	\$4,306	\$9,562	\$5,944	\$13,378	\$9,947	\$8,194	\$5,407	\$11,419	\$7,650	\$15,977	\$10,062
380	\$7,239	\$4,545	\$10,093	\$6,274	\$14,121	\$10,499	\$8,649	\$5,708	\$12,054	\$8,075	\$16,864	\$10,621
400	\$7,620	\$4,784	\$10,624	\$6,604	\$14,864	\$11,052	\$9,104	\$6,008	\$12,688	\$8,500	\$17,752	\$11,180
420	\$8,001	\$5,023	\$11,155	\$6,934	\$15,607	\$11,605	\$9,559	\$6,308	\$13,322	\$8,925	\$18,640	\$11,739
440	\$8,382	\$5,262	\$11,686	\$7,264	\$16,350	\$12,157	\$10,014	\$6,609	\$13,957	\$9,350	\$19,527	\$12,298
460	\$8,763	\$5,502	\$12,218	\$7,595	\$17,094	\$12,710	\$10,470	\$6,909	\$14,591	\$9,775	\$20,415	\$12,857
480	\$9,144	\$5,741	\$12,749	\$7,925	\$17,837	\$13,262	\$10,925	\$7,210	\$15,226	\$10,200	\$21,302	\$13,416
500	\$9,525	\$5,980	\$13,280	\$8,255	\$18,580	\$13,815	\$11,380	\$7,510	\$15,860	\$10,625	\$22,190	\$13,975

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF.

ATTACHED UTILITY STRUCTURE PRICING TABLE

Cost Formula: Per Sq. Ft. Cost x Sq. Ft.

AREA Per Sq. Ft. Cost	FRAME				BRICK OR STONE			
	FINISHED FIRST	UPPER	UNFINISHED FIRST	UPPER	FINISHED FIRST	UPPER	UNFINISHED FIRST	UPPER
	\$32.82	\$23.03	\$26.79	\$17.80	\$39.23	\$29.92	\$33.06	\$24.32
20	\$656	\$461	\$536	\$356	\$785	\$598	\$661	\$486
40	\$1,313	\$921	\$1,072	\$712	\$1,569	\$1,197	\$1,322	\$973
60	\$1,969	\$1,382	\$1,607	\$1,068	\$2,354	\$1,795	\$1,984	\$1,459
80	\$2,626	\$1,842	\$2,143	\$1,424	\$3,138	\$2,394	\$2,645	\$1,946
100	\$3,282	\$2,303	\$2,679	\$1,780	\$3,923	\$2,992	\$3,306	\$2,432
120	\$3,938	\$2,764	\$3,215	\$2,136	\$4,708	\$3,590	\$3,967	\$2,918
140	\$4,595	\$3,224	\$3,751	\$2,492	\$5,492	\$4,189	\$4,628	\$3,405
160	\$5,251	\$3,685	\$4,286	\$2,848	\$6,277	\$4,787	\$5,290	\$3,891
180	\$5,908	\$4,145	\$4,822	\$3,204	\$7,061	\$5,386	\$5,951	\$4,378
200	\$6,564	\$4,606	\$5,358	\$3,560	\$7,846	\$5,984	\$6,612	\$4,864
220	\$7,220	\$5,067	\$5,894	\$3,916	\$8,631	\$6,582	\$7,273	\$5,350
240	\$7,877	\$5,527	\$6,430	\$4,272	\$9,415	\$7,181	\$7,934	\$5,837
260	\$8,533	\$5,988	\$6,965	\$4,628	\$10,200	\$7,779	\$8,596	\$6,323
280	\$9,190	\$6,448	\$7,501	\$4,984	\$10,984	\$8,378	\$9,257	\$6,810
300	\$9,846	\$6,909	\$8,037	\$5,340	\$11,769	\$8,976	\$9,918	\$7,296
320	\$10,502	\$7,370	\$8,573	\$5,696	\$12,554	\$9,574	\$10,579	\$7,782
340	\$11,159	\$7,830	\$9,109	\$6,052	\$13,338	\$10,173	\$11,240	\$8,269
360	\$11,815	\$8,291	\$9,644	\$6,408	\$14,123	\$10,771	\$11,902	\$8,755
380	\$12,472	\$8,751	\$10,180	\$6,764	\$14,907	\$11,370	\$12,563	\$9,242
400	\$13,128	\$9,212	\$10,716	\$7,120	\$15,692	\$11,968	\$13,224	\$9,728

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF.

ATTACHED GARAGES PRICING TABLE

Cost Formula: Base Cost + (Sq.Ft. x Per Sq.Ft. Cost)

AREA	FRAME		MASONRY		EXTENSION	EXTENSION	EXTENSION	EXTENSION
	FINISHED	UNFINISHED	FINISHED	UNFINISHED				
Base Cost	\$3,535.227	\$2,927.985	\$4,900.518	\$4,045.680	\$0.000	\$0.000	\$0.000	\$0.000
Per Sq. Ft. Cost	\$27.061	\$22.550	\$30.061	\$26.028	\$35.900	\$29.870	\$42.310	\$36.140
20	\$4,076	\$3,379	\$5,502	\$4,566	\$718	\$597	\$846	\$723
40	\$4,618	\$3,830	\$6,103	\$5,087	\$1,436	\$1,195	\$1,692	\$1,446
60	\$5,159	\$4,281	\$6,704	\$5,607	\$2,154	\$1,792	\$2,539	\$2,168
80	\$5,700	\$4,732	\$7,305	\$6,128	\$2,872	\$2,390	\$3,385	\$2,891
100	\$6,241	\$5,183	\$7,907	\$6,648	\$3,590	\$2,987	\$4,231	\$3,614
120	\$6,783	\$5,634	\$8,508	\$7,169	\$4,308	\$3,584	\$5,077	\$4,337
140	\$7,324	\$6,085	\$9,109	\$7,690	\$5,026	\$4,182	\$5,923	\$5,060
160	\$7,865	\$6,536	\$9,710	\$8,210	\$5,744	\$4,779	\$6,770	\$5,782
180	\$8,406	\$6,987	\$10,311	\$8,731	\$6,462	\$5,377	\$7,616	\$6,505
200	\$8,947	\$7,438	\$10,913	\$9,251	\$7,180	\$5,974	\$8,462	\$7,228
220	\$9,489	\$7,889	\$11,514	\$9,772	\$7,898	\$6,571	\$9,308	\$7,951
240	\$10,030	\$8,340	\$12,115	\$10,292	\$8,616	\$7,169	\$10,154	\$8,674
260	\$10,571	\$8,791	\$12,716	\$10,813	\$9,334	\$7,766	\$11,001	\$9,396
280	\$11,112	\$9,242	\$13,318	\$11,334	\$10,052	\$8,364	\$11,847	\$10,119
300	\$11,654	\$9,693	\$13,919	\$11,854	\$10,770	\$8,961	\$12,693	\$10,842
320	\$12,195	\$10,144	\$14,520	\$12,375	\$11,488	\$9,558	\$13,539	\$11,565
340	\$12,736	\$10,595	\$15,121	\$12,895	\$12,206	\$10,156	\$14,385	\$12,288
360	\$13,277	\$11,046	\$15,722	\$13,416	\$12,924	\$10,753	\$15,232	\$13,010
380	\$13,818	\$11,497	\$16,324	\$13,936	\$13,642	\$11,351	\$16,078	\$13,733
400	\$14,360	\$11,948	\$16,925	\$14,457	\$14,360	\$11,948	\$16,924	\$14,456
420	\$14,901	\$12,399	\$17,526	\$14,977	\$15,078	\$12,545	\$17,770	\$15,179
440	\$15,442	\$12,850	\$18,127	\$15,498	\$15,796	\$13,143	\$18,616	\$15,902
460	\$15,983	\$13,301	\$18,729	\$16,019	\$16,514	\$13,740	\$19,463	\$16,624
480	\$16,525	\$13,752	\$19,330	\$16,539	\$17,232	\$14,338	\$20,309	\$17,347
500	\$17,066	\$14,203	\$19,931	\$17,060	\$17,950	\$14,935	\$21,155	\$18,070
520	\$17,607	\$14,654	\$20,532	\$17,580	\$18,668	\$15,532	\$22,001	\$18,793
540	\$18,148	\$15,105	\$21,133	\$18,101	\$19,386	\$16,130	\$22,847	\$19,516
560	\$18,689	\$15,556	\$21,735	\$18,621	\$20,104	\$16,727	\$23,694	\$20,238
580	\$19,231	\$16,007	\$22,336	\$19,142	\$20,822	\$17,325	\$24,540	\$20,961
600	\$19,772	\$16,458	\$22,937	\$19,662	\$21,540	\$17,922	\$25,386	\$21,684
620	\$20,313	\$16,909	\$23,538	\$20,183	\$22,258	\$18,519	\$26,232	\$22,407
640	\$20,854	\$17,360	\$24,140	\$20,704	\$22,976	\$19,117	\$27,078	\$23,130
660	\$21,395	\$17,811	\$24,741	\$21,224	\$23,694	\$19,714	\$27,925	\$23,852
680	\$21,937	\$18,262	\$25,342	\$21,745	\$24,412	\$20,312	\$28,771	\$24,575
700	\$22,478	\$18,713	\$25,943	\$22,265	\$25,130	\$20,909	\$29,617	\$25,298
720	\$23,019	\$19,164	\$26,544	\$22,786	\$25,848	\$21,506	\$30,463	\$26,021
740	\$23,560	\$19,615	\$27,146	\$23,306	\$26,566	\$22,104	\$31,309	\$26,744
760	\$24,102	\$20,066	\$27,747	\$23,827	\$27,284	\$22,701	\$32,156	\$27,466
780	\$24,643	\$20,517	\$28,348	\$24,348	\$28,002	\$23,299	\$33,002	\$28,189
800	\$25,184	\$20,968	\$28,949	\$24,868	\$28,720	\$23,896	\$33,848	\$28,912
820	\$25,725	\$21,419	\$29,551	\$25,389	\$29,438	\$24,493	\$34,694	\$29,635
840	\$26,266	\$21,870	\$30,152	\$25,909	\$30,156	\$25,091	\$35,540	\$30,358
860	\$26,808	\$22,321	\$30,753	\$26,430	\$30,874	\$25,688	\$36,387	\$31,080
880	\$27,349	\$22,772	\$31,354	\$26,950	\$31,592	\$26,286	\$37,233	\$31,803

ATTACHED GARAGES PRICING TABLE, CONT.

Cost Formula: Base Cost + (Sq.Ft. x Per Sq.Ft. Cost)

AREA	FRAME		MASONRY		FRAME EXTENSION		MASONRY EXTENSION	
	FINISHED	UNFINISHED	FINISHED	UNFINISHED	FINISHED	UNFINISHED	FINISHED	UNFINISHED
Base Cost	\$3,535.227	\$2,927.985	\$4,900.518	\$4,045.680	\$0.000	\$0.000	\$0.000	\$0.000
Per Sq. Ft. Cost	\$27.061	\$22.550	\$30.061	\$26.028	\$35.900	\$29.870	\$42.310	\$36.140
900	\$27,890	\$23,223	\$31,955	\$27,471	\$32,310	\$26,883	\$38,079	\$32,526
920	\$28,431	\$23,674	\$32,557	\$27,991	\$33,028	\$27,480	\$38,925	\$33,249
940	\$28,973	\$24,125	\$33,158	\$28,512	\$33,746	\$28,078	\$39,771	\$33,972
960	\$29,514	\$24,576	\$33,759	\$29,033	\$34,464	\$28,675	\$40,618	\$34,694
980	\$30,055	\$25,027	\$34,360	\$29,553	\$35,182	\$29,273	\$41,464	\$35,417
1000	\$30,596	\$25,478	\$34,962	\$30,074	\$35,900	\$29,870	\$42,310	\$36,140

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Cost or ECF.

CARPORT/CANOPY; ATTACHED GREENHOUSE; SOLAR ROOM; DECKS; STOOPS

Cost Formula: Per Sq. Ft. Cost x Sq. Ft.

AREA Per Sq. Ft.	CARPORT/CANOPY FRAME		MASONRY	ATTACHED		DECKS				STOOPS	
	FINISHED	UNFINISHED	FINISHED	GREENHOUSE	SOLAR ROOM	WOOD	CONCRETE	FIBERGLASS	VINYL/ POLYMER	WOOD TILE	STONE/ MASONRY
Cost	\$14.41	\$11.99	\$17.21	\$55.02	\$127.11	\$10.01	\$4.79	\$11.01	\$13.01	\$11.27	\$23.70
20	\$288	\$240	\$344	\$1,100	\$2,542	\$200	\$96	\$220	\$260	\$225	\$474
40	\$576	\$480	\$688	\$2,201	\$5,084	\$400	\$192	\$440	\$520	\$451	\$948
60	\$865	\$719	\$1,033	\$3,301	\$7,627	\$601	\$287	\$661	\$781	\$676	\$1,422
80	\$1,153	\$959	\$1,377	\$4,402	\$10,169	\$801	\$383	\$881	\$1,041	\$902	\$1,896
100	\$1,441	\$1,199	\$1,721	\$5,502	\$12,711	\$1,001	\$479	\$1,101	\$1,301	\$1,127	\$2,370
120	\$1,729	\$1,439	\$2,065	\$6,602	\$15,253	\$1,201	\$575	\$1,321	\$1,561	\$1,352	\$2,844
140	\$2,017	\$1,679	\$2,409	\$7,703	\$17,795	\$1,401	\$671	\$1,541	\$1,821	\$1,578	\$3,318
160	\$2,306	\$1,918	\$2,754	\$8,803	\$20,338	\$1,602	\$766	\$1,762	\$2,082	\$1,803	\$3,792
180	\$2,594	\$2,158	\$3,098	\$9,904	\$22,880	\$1,802	\$862	\$1,982	\$2,342	\$2,029	\$4,266
200	\$2,882	\$2,398	\$3,442	\$11,004	\$25,422	\$2,002	\$958	\$2,202	\$2,602	\$2,254	\$4,740
220	\$3,170	\$2,638	\$3,786	\$12,104	\$27,964	\$2,202	\$1,054	\$2,422	\$2,862	\$2,479	\$5,214
240	\$3,458	\$2,878	\$4,130	\$13,205	\$30,506	\$2,402	\$1,150	\$2,642	\$3,122	\$2,705	\$5,688
260	\$3,747	\$3,117	\$4,475	\$14,305	\$33,049	\$2,603	\$1,245	\$2,863	\$3,383	\$2,930	\$6,162
280	\$4,035	\$3,357	\$4,819	\$15,406	\$35,591	\$2,803	\$1,341	\$3,083	\$3,643	\$3,156	\$6,636
300	\$4,323	\$3,597	\$5,163	\$16,506	\$38,133	\$3,003	\$1,437	\$3,303	\$3,903	\$3,381	\$7,110
320	\$4,611	\$3,837	\$5,507	\$17,606	\$40,675	\$3,203	\$1,533	\$3,523	\$4,163	\$3,606	\$7,584
340	\$4,899	\$4,077	\$5,851	\$18,707	\$43,217	\$3,403	\$1,629	\$3,743	\$4,423	\$3,832	\$8,058
360	\$5,188	\$4,316	\$6,196	\$19,807	\$45,760	\$3,604	\$1,724	\$3,964	\$4,684	\$4,057	\$8,532
380	\$5,476	\$4,556	\$6,540	\$20,908	\$48,302	\$3,804	\$1,820	\$4,184	\$4,944	\$4,283	\$9,006
400	\$5,764	\$4,796	\$6,884	\$22,008	\$50,844	\$4,004	\$1,916	\$4,404	\$5,204	\$4,508	\$9,480
420	\$6,052	\$5,036	\$7,228	\$23,108	\$53,386	\$4,204	\$2,012	\$4,624	\$5,464	\$4,733	\$9,954
440	\$6,340	\$5,276	\$7,572	\$24,209	\$55,928	\$4,404	\$2,108	\$4,844	\$5,724	\$4,959	\$10,428
460	\$6,629	\$5,515	\$7,917	\$25,309	\$58,471	\$4,605	\$2,203	\$5,065	\$5,985	\$5,184	\$10,902
480	\$6,917	\$5,755	\$8,261	\$26,410	\$61,013	\$4,805	\$2,299	\$5,285	\$6,245	\$5,410	\$11,376
500	\$7,205	\$5,995	\$8,605	\$27,510	\$63,555	\$5,005	\$2,395	\$5,505	\$6,505	\$5,635	\$11,850
520	\$7,493	\$6,235	\$8,949	\$28,610	\$66,097	\$5,205	\$2,491	\$5,725	\$6,765	\$5,860	\$12,324
540	\$7,781	\$6,475	\$9,293	\$29,711	\$68,639	\$5,405	\$2,587	\$5,945	\$7,025	\$6,086	\$12,798
560	\$8,070	\$6,714	\$9,638	\$30,811	\$71,182	\$5,606	\$2,682	\$6,166	\$7,286	\$6,311	\$13,272
580	\$8,358	\$6,954	\$9,982	\$31,912	\$73,724	\$5,806	\$2,778	\$6,386	\$7,546	\$6,537	\$13,746
600	\$8,646	\$7,194	\$10,326	\$33,012	\$76,266	\$6,006	\$2,874	\$6,606	\$7,806	\$6,762	\$14,220
620	\$8,934	\$7,434	\$10,670	\$34,112	\$78,808	\$6,206	\$2,970	\$6,826	\$8,066	\$6,987	\$14,694
640	\$9,222	\$7,674	\$11,014	\$35,213	\$81,350	\$6,406	\$3,066	\$7,046	\$8,326	\$7,213	\$15,168
660	\$9,511	\$7,913	\$11,359	\$36,313	\$83,893	\$6,607	\$3,161	\$7,267	\$8,587	\$7,438	\$15,642
680	\$9,799	\$8,153	\$11,703	\$37,414	\$86,435	\$6,807	\$3,257	\$7,487	\$8,847	\$7,664	\$16,116
700	\$10,087	\$8,393	\$12,047	\$38,514	\$88,977	\$7,007	\$3,353	\$7,707	\$9,107	\$7,889	\$16,590
720	\$10,375	\$8,633	\$12,391	\$39,614	\$91,519	\$7,207	\$3,449	\$7,927	\$9,367	\$8,114	\$17,064
740	\$10,663	\$8,873	\$12,735	\$40,715	\$94,061	\$7,407	\$3,545	\$8,147	\$9,627	\$8,340	\$17,538
760	\$10,952	\$9,112	\$13,080	\$41,815	\$96,604	\$7,608	\$3,640	\$8,368	\$9,888	\$8,565	\$18,012
780	\$11,240	\$9,352	\$13,424	\$42,916	\$99,146	\$7,808	\$3,736	\$8,588	\$10,148	\$8,791	\$18,486
800	\$11,528	\$9,592	\$13,768	\$44,016	\$101,688	\$8,008	\$3,832	\$8,808	\$10,408	\$9,016	\$18,960
820	\$11,816	\$9,832	\$14,112	\$45,116	\$104,230	\$8,208	\$3,928	\$9,028	\$10,668	\$9,241	\$19,434
840	\$12,104	\$10,072	\$14,456	\$46,217	\$106,772	\$8,408	\$4,024	\$9,248	\$10,928	\$9,467	\$19,908
860	\$12,393	\$10,311	\$14,801	\$47,317	\$109,315	\$8,609	\$4,119	\$9,469	\$11,189	\$9,692	\$20,382
880	\$12,681	\$10,551	\$15,145	\$48,418	\$111,857	\$8,809	\$4,215	\$9,689	\$11,449	\$9,918	\$20,856

CARPORT/CANOPY; ATTACHED GREENHOUSE; SOLAR ROOM; DECKS; STOOPS, CONT.

Cost Formula: Per Sq. Ft. Cost x Sq. Ft.

AREA	CARPORT/CANOPY FRAME		MASONRY	ATTACHED		WOOD	CONCRETE	FIBERGLASS	DECKS	WOOD TILE	STOOPS
	FINISHED	UNFINISHED	FINISHED	GREENHOUSE	SOLAR ROOM				VINYL/ POLYMER		STONE/ MASONRY
Per Sq. Ft.											
Cost	\$14.41	\$11.99	\$17.21	\$55.02	\$127.11	\$10.01	\$4.79	\$11.01	\$13.01	\$11.27	\$23.70
900	\$12,969	\$10,791	\$15,489	\$49,518	\$114,399	\$9,009	\$4,311	\$9,909	\$11,709	\$10,143	\$21,330
920	\$13,257	\$11,031	\$15,833	\$50,618	\$116,941	\$9,209	\$4,407	\$10,129	\$11,969	\$10,368	\$21,804
940	\$13,545	\$11,271	\$16,177	\$51,719	\$119,483	\$9,409	\$4,503	\$10,349	\$12,229	\$10,594	\$22,278
960	\$13,834	\$11,510	\$16,522	\$52,819	\$122,026	\$9,610	\$4,598	\$10,570	\$12,490	\$10,819	\$22,752
980	\$14,122	\$11,750	\$16,866	\$53,920	\$124,568	\$9,810	\$4,694	\$10,790	\$12,750	\$11,045	\$23,226
1000	\$14,410	\$11,990	\$17,210	\$55,020	\$127,110	\$10,010	\$4,790	\$11,010	\$13,010	\$11,270	\$23,700

Costs as of 07/01/2008 NOTE: Costs DO NOT include Local Index or ECF

OTHER FEATURES PRICING

BASEMENT GARAGES

Refers to any garage located within that area of a dwelling priced as a basement. Price includes doors, enclosure walls, interior finish and lighting.

Add per item:

1 Car Garage	1,350
2 Car Garage	1,900
3 Car Garage	2,400
4 Car Garage	2,950
5 Car Garage	3,450

Costs as of 07/01/2008 Note: Prices DO NOT include ECF or Local Index

MASONRY FIREPLACES

Add per item:

Stack and One Opening	3,250
Each Additional Opening Same Stack	1,450
Each Additional Story of Stack Height	\$350

PREFABRICATED METAL FIREPLACES/STOVES

Add per Pre-Fabricated Fireplace/Stove:
\$1,450

MISCELLANEOUS OTHER FEATURES PRICING TABLE

Add per Item:

CODE	DESCRIPTION	COST
B3	Built-In Dishwasher, Exhaust Fan, and Garbage Disposal	\$850.00
BC	Built-In Range/Oven Combination	\$900.00
BD	Built-In Dishwasher	\$500.00
BF	Built-In Refrigerator	\$2,250.00
BI	Built-Ins from Conversion	\$160/Point
BM	Built-In Microwave Oven	\$400.00
BO	Built-In Oven	\$650.00
BR	Built-In Range	\$450.00
BT	Built-In Trash Compactor	\$550.00
CF	Built-In Commercial Exhaust Fan and Hood	\$3,450.00
CR	Built-In Commercial Range/Oven Combination	\$4,700.00
CV	Central Vacuum System	\$1,700.00
E2	Residential Elevator (2-Stop)	\$19,700.00
E3	Residential Elevator (3-Stop)	\$25,700.00
EF	Built-In Exhaust Fan	\$150.00
GD	Built-In Garbage Disposal	\$200.00
GO	Garage Door Opener	\$450.00
HE	Home Entertainment System	\$21,250.00
HT	Home Theater System	\$37,850.00
IC	Intercom System	\$800.00
LP	Residential Lap Pool	\$27,500.00
MS	Miscellaneous Built-Ins	\$160/Point
OM	Built-In Oven/Microwave Oven Combination	\$1,250.00
SB	Spa Bathtub	\$3,400.00
SL	Stair Lift	\$7,500.00
SS	Security System	\$700.00
SU	Sauna	\$4,100.00

FINISHED BASEMENT AREA PRICING

Minimal: Refers to a relatively open undivided area finished with a cheap quality of materials and workmanship inconsistent with the main living area of the dwelling. Price includes Interior Wall Finish, Flooring, Ceiling and Lighting.

Add per SF of Finished Area: \$6.07

Fair: Refers to an area with minimal partitioning finished with low-quality materials and workmanship that is below the quality of the main living area of the dwelling. Price includes Interior Wall Finish, Flooring, Ceiling, Partitioning and Lighting.

Add per SF of Finished Area: \$15.27

Typical: Refers to a divided area finished with a quality of materials and workmanship consistent with the main living area of the dwelling, such as in the lower or grade level of split-level and bi-level dwellings. Price includes Interior Wall Finish, Flooring, Ceiling, Partitioning and Lighting.

Add per SF of Finished Area: \$21.60

Good: Refers to a divided basement area finished with a quality of materials and workmanship higher than that of the main living area of the dwelling. Price includes Interior Wall Finish, Flooring, Ceiling, Partitioning and Lighting.

Add per SF of Finished Area: \$32.71

MOBILE HOMES

MOBILE HOMES QUALITY GRADE SPECIFICATIONS

INTRODUCTION

The base cost of a mobile home is determined by the quality of construction. Determining the quality of both materials and workmanship is fundamental when assigning an overall quality grade. Quality of materials and workmanship in individual building components will vary, but will tend to influence each other and an overall quality grade will tend to be consistent throughout the residence.

It is the appraiser's responsibility to weigh the quality of all the building components and assign a quality grade that best represents the total residence.

Consideration should be given not only to quality of materials and workmanship used, but to complexity of design and layout. Lower quality mobile homes are usually simple in design and reflect lower cost. Higher quality usually includes more complexity in design, with more attention given to layout and detail. Higher quality mobile homes are generally larger in size than those of lower quality.

The general descriptions given for each grade are guidelines that emphasize the most prominent characteristics of mobile homes within that grade. They are not meant to be exact specifications. Mobile homes that do not typically represent the basic grade can more accurately be valued by using a plus or minus grade variation.

Photographs of each grade of mobile home are also to be used as guidelines. An accurate quality grade cannot always be assigned based on exterior appearance. Interior layout and finish can greatly influence cost and must be considered when assigning a quality grade.

QUALITY GRADE SPECIFICATIONS AND PHOTOGRAPHS

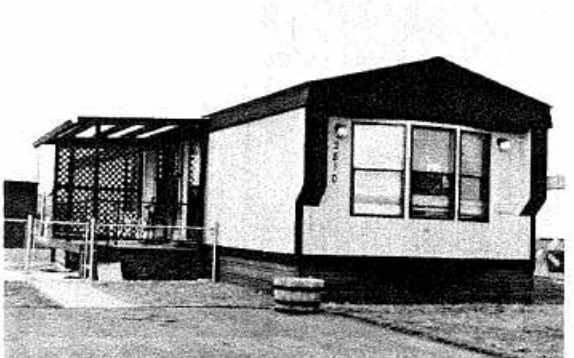
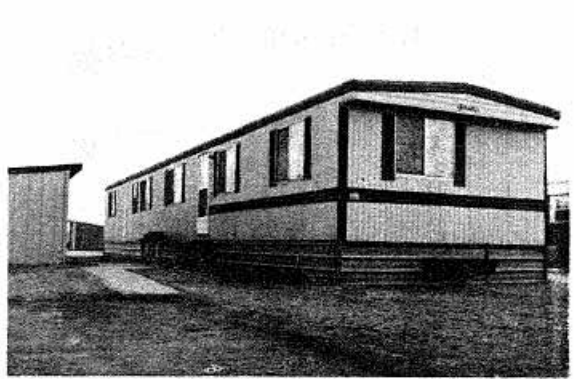
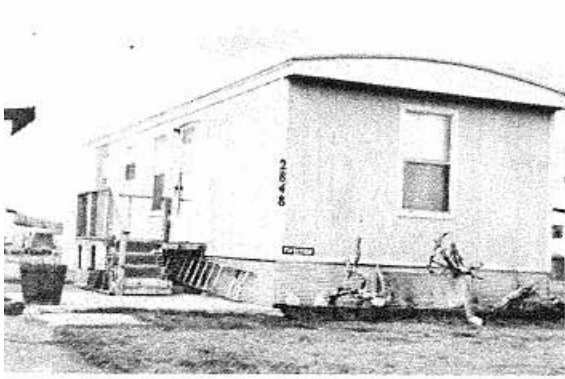
QUALITY GRADES AND FACTORS

For mobile homes, the residential system uses an alphabetic grading scale with a range of grades from a low of L (low cost construction) to a high of E (excellent construction). Plus (+) adjustments are allowed within each category. The relative value ranges are indicated by the following table.

Value Grade	Range
L – Low Cost	.87
L +	.90
A – Average	1.00
A +	+1.06
G – Good	1.24
G +	+1.32
E – Excellent	1.55
E +	+1.70

QUALITY GRADE SPECIFICATIONS AND PHOTOGRAPHS

GRADE L – LOW COST MOBILE HOMES



GRADE 1 – LOW COST MOBILE HOMES

Low cost quality mobile homes are generally built to minimum construction standards established by the industry and most states. Workmanship and materials are of below average quality, with little or no attention to design. Ceiling height is typically 7' – 7'6."

FOUNDATION – Set up on steel or concrete piers.

EXTERIOR – Wood frame, prepainted lightweight aluminum siding with exposed fasteners; low cost windows with minimal fenestration; no trim or ornamentation.

ROOF – Flat or slightly arched roofs, trusses with metal roofing; no eaves or overhang.

FLOORS – Wood floor joists, with plywood or particle board subflooring supported by a light steel undercarriage; low cost carpet or asphalt tile floor covering.

INTERIOR – Low quality printed or hard-board paneling; low cost paint grade or vinyl covered particle board cabinets; low cost hollow core doors, minimal closets.

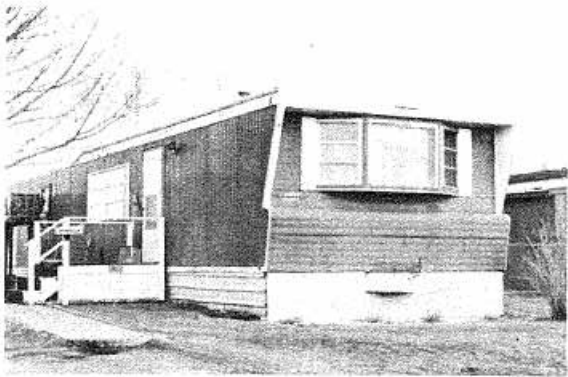
HEATING – Forced warm air system or equal for severe climate, with thermostat and automatic fired furnace.

PLUMBING – Includes 5 low cost white fixtures: any combination of lavatory, toilet, bathtub, shower, kitchen sink and hot water heater; and a laundry hookup. Plumbing is usually located along one side of the trailer, with minimal runs.

ELECTRICAL – Minimal low cost light fixtures and electrical outlets.

INSULATION – Included in base cost.

GRADE A – AVERAGE QUALITY MOBILE HOMES



GRADE A – AVERAGE QUALITY MOBILE HOMES

Average quality mobile homes will usually meet or exceed mobile home code requirements. Materials and workmanship are of average quality. Ceiling height is typically 7'6" – 8'0."

FOUNDATION – Set up on steel or concrete piers.

EXTERIOR – Wood frame; aluminum, hardboard lap or vinyl siding; aluminum windows with adequate fenestration; front elevation will usually have some ornamentation.

ROOF – Sloped or arched roofs, trusses with metal roofing. No eaves, front overhang.

FLOORS – Wood floor joists, with plywood or particle board subflooring, supported by rigid steel beam undercarriage; average quality carpet or vinyl composition floor covering.

INTERIOR – Medium quality paneling, vinyl covered or inexpensive wood veneer cabinets, laminated plastic countertops, standard hollow core doors, adequate closet space.

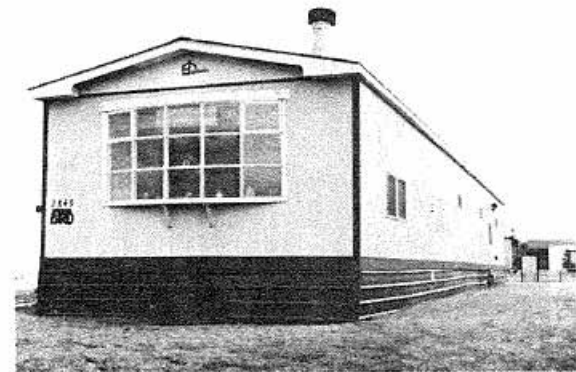
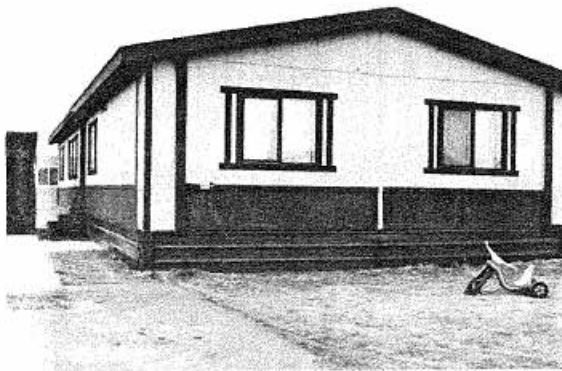
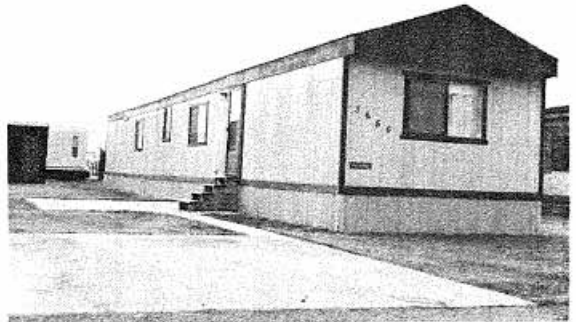
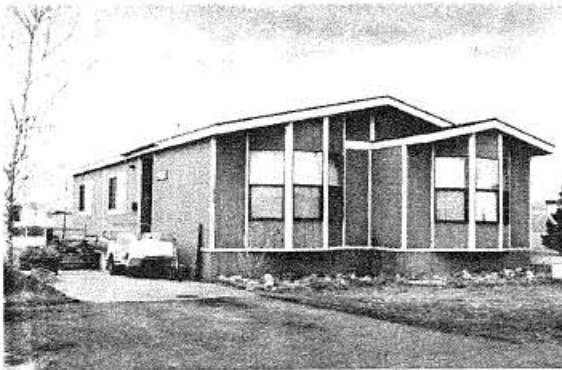
HEATING – Forced warm air system or equal for severe climate, with thermostat and automatic fired furnace.

PLUMBING – 7 average quality fixtures; any combination of lavatory, toilet, bathtub, shower, kitchen sink, and hot water heater; and a laundry hookup.

ELECTRICAL – Ample number of lighting fixtures and outlets.

INSULATION – Included in the base cost schedule.

GRADE G – GOOD QUALITY MOBILE HOMES



GRADE G – GOOD QUALITY MOBILE HOMES

Good quality mobile homes will generally exceed minimum mobile home code requirements. With these mobile homes some detail and ornamentation is given to interior finishes and exterior design. These mobile homes typically have 8'0" ceiling height with some vaulted areas.

FOUNDATION – Set up on steel or concrete piers.

EXTERIOR – Wood frame, good masonite or vinyl siding with a combination of more than 1 texture or color, good aluminum windows with good fenestration.

ROOF – Low to medium pitch, trusses with sheathing, composition shingles or metal; adequate eaves.

FLOORS – Wood floor joists, with plywood or particle board subflooring, supported by rigid steel beam under-carriage; good quality carpet or vinyl flooring.

INTERIOR – Good quality paneling or vinyl wall covering, or painted/papered sheetrock with some texture; good quality prefinished wood cabinets with good hardware, laminated countertops, veneered hollow core doors, ample closet space including some walk-ins.

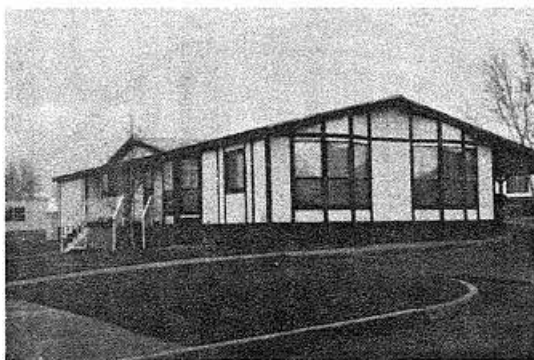
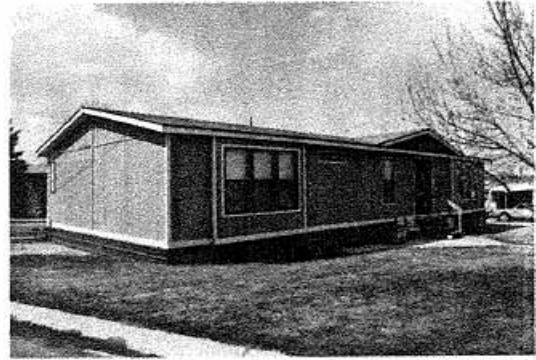
HEATING – Forced warm air system or equal for severe climate, with thermostat and automatic fired furnace.

PLUMBING – 8 good quality fixtures, fixtures include any combination of lavatory, toilet, kitchen sink, bathtub, shower, kitchen sink, and hot water heater; and a laundry hookup.

ELECTRICAL – Ample number of good quality lights and outlets.

INSULATION – Included in base cost of mobile home.

GRADE E – EXCELLENT QUALITY MOBILE HOMES



GRADE E – EXCELLENT QUALITY MOBILE HOMES

Excellent quality mobile homes will exceed minimum requirements of mobile home codes. Exterior and interior finishes start to approach the quality of those found in site-built residences, with attention given to ornamentation and trim. Ceiling heights are typically 8'0" with some vaulted areas.

FOUNDATION – Set up on steel or concrete piers.

EXTERIOR – Wood frame; hardboard, cedar, vinyl or good quality wood siding; good fenestration with good vinyl (argon gas) windows; some ornamental trim.

ROOF – Low to medium pitch, trusses, with sheathing and composition shingles, and 16" eaves.

FLOORS – Wood floor joists, with plywood or particle board subflooring, supported by rigid steel beam under-carriage, excellent quality carpet or vinyl floor covering or hardwood flooring.

INTERIOR – Painted drywall with some texturing or paper or vinyl wall covering.

Good quality hardwood cabinets with laminated countertops, very good wood veneer doors, walk-in closets or large wardrobes; ceilings may be cathedral or sloped.

HEATING – Forced warm air system or equal for severe climate, with thermostat and automatic fired furnace.

PLUMBING – 8 excellent quality fixtures; any combination of lavatory, toilet, bathtub, shower, kitchen sink, and hot water heater; and a laundry hookup.

ELECTRICAL – Numerous lighting fixtures and outlets.

INSULATION – Included in the base cost schedule.

COST FORMULA

Base Cost + Sq. Ft. x Cost Per Sq. Ft.

	Cost per Sq. Ft.	
	Lower	Upper
MHA— Mobile Home Addition	\$68.68	\$44.89
MET – Expandos and Tipouts	\$25.83	N/A

MOBILE HOME REPLACEMENT COST NEW

LENGTH	SINGLE WIDE						DOUBLE WIDE		
	8 FT. W	10 FT. W	12 FT. W	14 FT. W	16 FT. W	18 FT. W	20 FT. W	22 FT. W	24 FT. W
	BASE RATE	\$3,185.43	\$4,045.28	\$4,908.98	\$4,991.87	\$5,708.40	\$6,400.60	\$14,163.73	\$15,776.82
COST PER									
SQ. FT.	\$52.017	\$46.817	\$41.737	\$39.117	\$36.517	\$34.377	\$39.657	\$36.927	\$34.197
20 FT.	\$11,508	\$13,409	\$14,926	\$15,945	\$17,394	\$18,776	\$30,027	\$32,025	\$33,835
22 FT.	\$12,340	\$14,345	\$15,928	\$17,040	\$18,562	\$20,014	\$31,613	\$33,649	\$35,477
24 FT.	\$13,173	\$15,281	\$16,929	\$18,135	\$19,731	\$21,251	\$33,199	\$35,274	\$37,118
26 FT.	\$14,005	\$16,218	\$17,931	\$19,230	\$20,899	\$22,489	\$34,785	\$36,899	\$38,760
28 FT.	\$14,837	\$17,154	\$18,933	\$20,326	\$22,068	\$23,727	\$36,372	\$38,524	\$40,401
30 FT.	\$15,670	\$18,090	\$19,934	\$21,421	\$23,237	\$24,964	\$37,958	\$40,149	\$42,043
32 FT.	\$16,502	\$19,027	\$20,936	\$22,516	\$24,405	\$26,202	\$39,544	\$41,773	\$43,684
34 FT.	\$17,334	\$19,963	\$21,938	\$23,612	\$25,574	\$27,439	\$41,130	\$43,398	\$45,326
36 FT.	\$18,166	\$20,899	\$22,939	\$24,707	\$26,742	\$28,677	\$42,717	\$45,023	\$46,967
38 FT.	\$18,999	\$21,836	\$23,941	\$25,802	\$27,911	\$29,914	\$44,303	\$46,648	\$48,609
40 FT.	\$19,831	\$22,772	\$24,943	\$26,897	\$29,079	\$31,152	\$45,889	\$48,273	\$50,250
42 FT.	\$20,663	\$23,708	\$25,944	\$27,993	\$30,248	\$32,390	\$47,476	\$49,897	\$51,891
44 FT.	\$21,495	\$24,645	\$26,946	\$29,088	\$31,416	\$33,627	\$49,062	\$51,522	\$53,533
46 FT.	\$22,328	\$25,581	\$27,948	\$30,183	\$32,585	\$34,865	\$50,648	\$53,147	\$55,174
48 FT.	\$23,160	\$26,517	\$28,949	\$31,278	\$33,753	\$36,102	\$52,234	\$54,772	\$56,816
50 FT.	\$23,992	\$27,454	\$29,951	\$32,374	\$34,922	\$37,340	\$53,821	\$56,397	\$58,457
52 FT.	\$24,825	\$28,390	\$30,953	\$33,469	\$36,091	\$38,577	\$55,407	\$58,021	\$60,099
54 FT.	\$25,657	\$29,326	\$31,955	\$34,564	\$37,259	\$39,815	\$56,993	\$59,646	\$61,740
56 FT.	\$26,489	\$30,263	\$32,956	\$35,660	\$38,428	\$41,053	\$ 58,580	\$61,217	\$63,382
58 FT.	\$27,321	\$31,199	\$33,958	\$36,755	\$39,596	\$42,290	\$60,166	\$62,896	\$65,023
60 FT.	\$28,154	\$32,135	\$34,960	\$37,850	\$40,765	\$43,528	\$61,752	\$64,520	\$66,665
62 FT.	\$28,986	\$33,072	\$35,961	\$38,945	\$41,933	\$44,765	\$63,338	\$66,145	\$68,306
64 FT.	\$29,818	\$34,008	\$36,963	\$40,041	\$43,102	\$46,003	\$64,925	\$67,770	\$69,947
66 FT.	\$30,650	\$34,945	\$37,965	\$41,136	44,270	\$47,240	\$66,511	\$69,395	\$71,589
68 FT.	\$31,483	\$35,881	\$38,966	\$42,231	\$45,439	\$48,478	\$68,097	\$71,020	\$73,230
70 FT.	\$32,315	\$36,817	\$39,968	\$43,327	\$46,607	\$49,716	\$69,684	\$72,644	\$74,872
72 FT.	\$33,147	\$37,754	\$40,970	\$44,422	\$47,776	\$50,953	\$71,270	\$74,269	\$76,513
74 FT.	\$33,979	\$38,690	\$41,971	\$45,517	\$48,945	\$52,191	\$72,856	\$75,894	\$78,155
76 FT.	\$34,812	\$39,626	\$42,973	\$46,612	\$50,113	\$53,428	\$74,442	\$77,519	\$79,796
78 FT.	\$35,644	\$40,563	\$43,975	\$47,708	\$51,282	\$54,666	\$76,029	\$79,144	\$81,438
80 FT.	\$36,476	\$41,499	\$44,977	\$48,803	\$52,450	\$55,903	\$77,615	\$80,768	\$83,079
82 FT.	\$37,309	\$42,435	\$45,978	\$49,898	\$53,619	\$57,141	\$79,201	\$82,393	\$84,721
84 FT.	\$38,141	\$43,372	\$46,980	\$50,993	\$54,787	\$58,379	\$80,787	\$84,018	\$86,362
86 FT.	\$38,973	\$44,308	\$47,982	\$52,089	\$55,956	\$59,616	\$82,374	\$85,643	\$88,0038
88 FT.	\$39,805	\$45,244	\$48,983	\$53,184	\$57,124	\$60,854	\$83,960	\$87,267	\$89,645
90 FT.	\$40,638	\$46,181	\$49,985	\$54,279	\$58,293	\$62,091	\$85,546	\$88,892	\$91,286

DOUBLE WIDE, CONT.							TRIPLE WIDE		
LENGTH	26 FT. W	28 FT. W	30 FT. W	32 FT. W	34 FT. W	36 FT. W	38 FT. W	40 FT. W	42 FT. W
BASE RATE	\$18,943.41	\$20,482.00	\$21,165.38	\$21,742.19	\$23,080.93	\$24,410.68	\$23,799.32	\$24,507.38	\$24,575.80
COST PER									
SQ. FT.	\$32.197	\$30.197	\$29.007	\$27.817	\$25.377	\$25.377	\$32.657	\$31.757	\$31.207
20 FT.	\$35,686	\$37,392	\$38,570	\$39,545	\$40,337	\$42,682	\$48,619	\$49,913	\$50,790
22 FT.	\$37,360	\$39,083	\$40,310	\$41,325	\$42,063	\$44,509	\$51,101	\$52,454	\$53,411
24 FT.	\$39,034	\$40,774	\$42,050	\$43,106	\$43,789	\$46,336	\$53,583	\$54,994	\$56,032
26 FT.	\$40,709	\$42,465	\$43,791	\$44,886	\$45,514	\$48,164	\$56,06	\$57,535	\$58,654
28 FT.	\$42,383	\$44,156	\$45,531	\$46,666	\$47,240	\$49,991	\$58,546	\$60,075	\$61,275
30 FT.	\$44,057	\$45,847	\$47,272	\$48,447	\$48,965	\$51,818	\$61,028	\$62,616	\$63,897
32 FT.	\$45,731	\$47,539	\$49,012	\$50,227	\$50,691	\$53,645	\$63,510	\$65,156	\$66,518
34 FT.	\$47,406	\$49,230	\$50,753	\$52,007	\$52,417	\$55,472	\$65,992	\$67,697	\$69,139
36 FT.	\$49,080	\$50,921	\$52,493	\$53,787	\$54,142	\$57,299	\$68,474	\$70,237	\$71,761
38 FT.	\$50,754	\$52,612	\$54,233	\$55,568	\$55,868	\$59,126	\$70,956	\$72,778	\$74,382
40 FT.	\$52,428	\$54,303	\$55,974	\$57,348	\$57,594	\$60,954	\$73,438	\$75,319	\$77,004
42 FT.	\$54,103	\$55,994	\$57,714	\$59,128	\$59,319	\$62,781	\$75,920	\$77,859	\$79,625
44 FT.	\$55,777	\$57,685	\$59,455	\$60,909	\$61,045	\$64,608	\$78,402	\$80,400	\$82,246
46 FT.	\$57,451	\$59,376	\$61,195	\$62,689	\$62,771	\$66,435	\$80,884	\$82,940	\$84,868
48 FT.	\$59,125	\$61,067	\$62,935	\$64,469	\$64,496	\$68,262	\$83,366	\$85,481	\$87,489
50 FT.	\$60,800	\$62,758	\$64,676	\$66,249	\$66,222	\$70,089	\$85,848	\$88,021	\$90,111
52 FT.	\$62,474	\$64,449	\$66,416	\$68,030	\$67,947	\$71,916	\$88,330	\$90,562	\$92,732
54 FT.	\$64,148	\$66,140	\$68,157	\$69,810	\$69,673	\$73,744	\$90,811	\$93,103	\$95,353
56 FT.	\$65,822	\$67,831	\$69,897	\$71,590	\$71,399	\$75,571	\$93,293	\$95,643	\$97,975
58 FT.	\$67,496	\$69,522	\$71,638	\$73,371	\$73,124	\$77,398	\$95,775	\$98,184	\$100,596
60 FT.	\$69,171	\$71,213	\$73,378	\$75,151	\$74,850	\$79,225	\$98,257	\$100,724	\$103,217
62 FT.	\$70,845	\$72,904	\$75,118	\$76,931	\$76,576	\$81,052	\$100,739	\$103,265	\$105,839
64 FT.	\$72,519	\$74,595	\$76,859	\$78,711	\$78,301	\$82,879	\$103,221	\$105,805	\$108,460
66 FT.	\$74,193	\$76,286	\$78,599	\$80,492	\$80,027	\$84,706	\$105,703	\$108,346	\$111,082
68 FT.	\$75,868	\$77,977	\$80,340	\$82,272	\$81,753	\$86,534	\$108,185	\$110,886	\$113,703
70 FT.	\$77,542	\$79,668	\$82,080	\$84,052	\$83,478	\$88,361	\$110,667	\$113,427	\$116,324
72 FT.	\$79,216	\$81,359	\$83,821	\$85,833	\$85,204	\$90,188	\$113,149	\$115,968	\$118,946
74 FT.	\$80,890	\$83,050	\$85,561	\$87,613	\$86,929	\$92,015	\$115,631	\$118,508	\$121,567
76 FT.	\$82,565	\$84,741	\$87,301	\$89,393	\$88,655	\$93,842	\$118,113	\$121,049	\$124,189
78 FT.	\$84,239	\$86,432	\$89,042	\$91,173	\$90,381	\$95,669	\$120,595	\$123,589	\$126,810
80 FT.	\$85,913	\$88,123	\$90,782	\$92,954	\$92,106	\$97,496	\$123,077	\$126,130	\$129,431
82 FT.	\$87,587	\$89,814	\$92,523	\$94,734	\$93,832	\$99,324	\$125,559	\$128,670	\$132,053
84 FT.	\$89,262	\$91,505	\$94,263	\$96,514	\$95,558	\$101,151	\$101,151	\$128,040	\$134,674
86 FT.	\$90,936	\$93,196	\$96,003	\$98,295	\$97,283	\$102,978	\$130,522	\$133,751	\$137,917
88 FT.	\$92,610	\$94,887	\$97,744	\$100,075	\$99,009	\$104,805	\$133,004	\$136,292	\$139,917
90 FT.	\$94,284	\$96,578	\$99,484	\$101,855	\$100,735	\$106,632	\$135,486	\$138,833	\$142,538

HEATING AND AIR CONDITIONING ADJUSTMENTS/PLUMBING ADJUSTMENTS

Cost Formula: Base Cost + Sq. Ft. x Cost Per Sq. Ft.

TOTAL HEATED OR LIVING	NO	NON-CENTRAL	CENTRAL HEAT	CENTRAL HEAT WITH AIR
Base Cost	\$0.000	\$0.000	\$0.000	\$57.826
Cost per Sq.Ft.				
.	-\$3.509	-\$1.443	\$0.000	\$3.215
300	-\$1,053	-\$433	\$0	\$1,022
400	-\$1,404	-\$577	\$0	\$1,344
500	-\$1,755	-\$722	\$0	\$1,665
600	-\$2,105	-\$866	\$0	\$1,987
700	-\$2,456	-\$1,010	\$0	\$2,308
800	-\$2,807	-\$1,154	\$0	\$2,630
900	-\$3,158	-\$1,299	\$0	\$2,951
1000	-\$3,509	-\$1,443	\$0	\$3,273
1100	-\$3,860	-\$1,587	\$0	\$3,594
1200	-\$4,211	-\$1,732	\$0	\$3,916
1300	-\$4,562	-\$1,876	\$0	\$4,237
1400	-\$4,913	-\$2,020	\$0	\$4,559
1500	-\$5,264	-\$2,165	\$0	\$4,880
1600	-\$5,614	-\$2,309	\$0	\$5,202
1700	-\$5,965	-\$2,453	\$0	\$5,523
1800	-\$6,316	-\$2,597	\$0	\$5,845
1900	-\$6,667	-\$2,742	\$0	\$6,166
2000	-\$7,018	-\$2,886	\$0	\$6,488
2200	-\$7,720	-\$3,175	\$0	\$7,131
2400	-\$8,422	-\$3,463	\$0	\$7,774
2600	-\$9,123	-\$3,752	\$0	\$8,417
2800	-\$9,825	-\$4,040	\$0	\$9,060
3000	-\$10,527	-\$4,329	\$0	\$9,703
3200	-\$11,229	-\$4,618	\$0	\$10,346
3400	-\$11,931	-\$4,906	\$0	\$10,989
3600	-\$12,632	-\$5,195	\$0	\$11,632
3800	-\$13,334	-\$5,483	\$0	\$12,275
4000	-\$14,036	-\$5,772	\$0	\$12,918

Costs as of 07/01/2008 NOTE: Costs DO NOT include Grade Factor, Local Index or ECF.

PLUMBING ADJUSTMENTS

Cost Formula:

$$\text{Base Cost} + \text{SqFt} \times \text{Cost per SqFt}$$

Costs as of 07/01/2008

NOTE: Costs DO NOT include Grade Factor, Local Index or ECF

Base Price includes the normal number of plumbing fixtures for the grade times \$775.

Add: \$775 for each fixture above the normal of plumbing fixtures for the grade.

Deduct: \$775 for each fixture less than the normal number of plumbing fixtures for the grade.

BASE FIXTURES BY GRADE

Low	5
Average	7
Good	8
Excellent	8

2009 REAPPRAISAL BASEMENT COST TABLE

Calculation: C1 + C3 x Sq.Ft.

Type	C1	C3
0 – None	0	0
1 – Crawl Space	0	0
2 – Partial	4790.478	7.731
3 – Full	4790.478	7.731

2009 REAPPRAISAL FOUNDATION COST TABLE

Calculation: AdjustRate x Sq.Ft.

NOTE: Type 2 (Concrete) Foundation cost built into MH base cost calculation

Type	AdjustRate
0 – None	-6.477
1 – Piers/Posts	-5.503
2 – Concrete	0
3 – Slab	-2.264

RESIDENTIAL & AGRICULTURAL OUTBUILDINGS

QUALITY GRADE SPECIFICATIONS

This section of the manual provides grade specifications, pictures, and costs for residential and agricultural other buildings and yard improvements.

The pictures and grade specifications are incorporated where possible on the same or facing pages as the pricing tables so that you will be able to find all of the information regarding a particular structure in one place.

Two grading systems are used.

For residential (dwelling-related) structures the same numerical grade system (1-8) that is applied to dwellings is used.

The grade factors that are applied will be the same as those used for dwellings.

For other structures, including all agricultural buildings, an alphabetical grading scale with a range of grades from a low of C (cheap construction) to a high of E (excellent construction) is used. Not all structures permit the use of all grades. Be sure to review the allowable grades for the structure being coded. The relative value range of all grades is indicated by the following table.

Grade	Value Range
C – Cheap	.54
L – Low Cost	.71
A – Average	1.00
G – Good	1.40
E – Excellent	1.86

If there is an exception to this rule, it will be noted on the page describing the structure type.

MANUAL PRICING INSTRUCTIONS

The pricing schedules for Other Buildings and Yard Improvements show costs for the various improvements. To arrive at Replacement Cost New Less Depreciation, the value will have to be adjusted for any grade factor differential and depreciated according to the item's age, condition, and expected life, using the following procedure.

1. Determine the unit of measurement to be used, whether it is per square foot, cubic foot, bushel, per unit, etc.
2. Determine the Calculation Type for the particular OBY based on the OBY Calculations Formulas table.
3. Calculate the number of units of the item. For example, if the unit of measurement is square feet and the dimensions are given, multiply the dimensions to arrive at the area of square feet.
4. Utilize the calculations formula and the particular measurement, i.e. square foot, cubic foot, bushels, etc. to calculate the base cost for the outbuilding.
5. If codes for modifications have been entered, use the rate shown for the modification and add it to the cost determined in Step 4. If the modification cost is applied on a per-unit of area or volume basis, multiply the rate by the number of units found in Step 3 and add to the cost determined in Step 4.
6. Apply the proper grade factor, if necessary. The grade factors used for the item are indicated in the tables. The basic cost (100%) applies to average quality (Grade 5-Residential or Grade A-Agricultural) items. Multiply

the cost found in Step 5 by the grade correction factor to arrive at Replacement Cost New (RCN).

7. Find the percent good for the item. If a manually determined override percent good has been entered, proceed to Step 8. Otherwise, find the expected life for the item, shown in the Residential and Agricultural Depreciation Schedules section. In the depreciation table for this expected life, find the percent good for the item's age and condition.

8. Multiply the RCN found in Step 6 by the percent good determined in Step 7.

9. Multiply the result of Step 8 by the Local Cost Index multiplier and the appropriate economic condition factor to arrive at the Replacement Cost New Less Depreciation (RCNLD). Round the resulting value to the nearest one hundred dollars (\$100).

NOTE: There may be some small differences in the cost generated using the manual procedure and those produced by the computer. This is the result of using formulas rather than tables and also some different rounding procedures in the computer. The difference should not be interpreted as an error in either of the calculations.

GARAGES

Attic, ½ story and full story costs DO NOT include heat or plumbing. If present, you will have to flat add (possibly using RLA1).

The amount of the FLAT ADD code.

CARPORT/CANOPY/ACP – RRC1, RRC2

Specifications: Permissible grades are 3-7. The specifications for 3, 5, and 7 are provided as guidelines for the difference in base specifications.

GRADE 3

Frame: Low cost wood or metal post. (May be prefab.)

Roof: Shed type, typically corrugated fiberglass, sheet metal or roll composition.

Other Features: Earth or gravel.

GRADE 5

Frame: Average quality wood or metal post.

Roof: Asphalt shingles on wood joist and decking; ceiling.

Floor: Asphalt or concrete on grade.

Other Features: Minimal electrical service.

GRADE 7

Frame: Good quality wood, metal or masonry posts; may include wainscot or railing.

Roof: Asphalt or wood shingles, clay tile or slate on wood joist and decking; ceiling.

Floor: Reinforced concrete.

Other Features: Adequate lighting.

GREENHOUSE

RGH1 < 1000 sqft RGH4 >1000 sqft

Wood or light metal frame, plastic covered, domed. (Use the same specifications as RGH2 except the walls are plastic.)

RGH2 < 1000 sqft RGH5 > 1000 sqft

Wood or light metal frame, 3' sidewalls, plastic covered.

Low Cost – Low continuous wall foundation; low quality wood or aluminum frame with door; earth floor, minimal ventilation and electrical service.

Average – Continuous wall foundation; average quality wood or light metal frame with end wall doors; gravel or earth floor; adequate ventilation, electrical and water service.

Good – Continuous wall foundation; good quality wood or metal frame with end wall doors; earth floors; good ventilation, electrical and water service.

RGH3 < 1000 sq ft RGH6 > 1000 sqft

Pipe/Metal Frame, straight walls, fiberglass covered

Low Cost – Low continuous wall foundation; low cost aluminum or pipe frame with door; earth floor, minimal ventilation and electrical service.

Average – Continuous wall foundation; average steel frame with end wall doors; gravel or earth floor; adequate ventilation, electrical and water service.

Good – Continuous wall foundation; anodized metal or tubular frame with end wall doors; earth floor; good ventilation, electrical and water service.

BOATHOUSES AND BOAT DOCKS

Specifications:

RBB1 – Frame

Low Cost – Continuous wall foundation; low quality siding on rough wood frame; sheet metal or roll roofing on wood joist and decking; one side open.

Average – Continuous wall foundation; average quality wood siding on wood frame; asphalt shingles on wood joist and decking; minimal electrical service; garage type door to water level.

Good – Continuous wall foundation; good quality siding on dimensioned wood frame; good quality asphalt or wood shingles on wood joist and decking; adequate electrical service; garage type door to water level.

RBB2 – Masonry

Low Cost – Continuous wall foundation; concrete block walls; unfinished interior, single pitch roof with sheet metal or roll roofing; one side open.

Average – Continuous wall foundation; concrete block walls; unfinished interior; double pitched roof with asphalt shingles on wood joist and decking; minimal electrical service; garage type door to water level.

Good – Continuous wall foundation; concrete block with stucco exterior walls; painted interior with ceiling; double pitched roof with good quality asphalt or wood shingles on wood joist and decking; adequate electrical service; garage type door to water level.

RBD1 – Floating wood deck, light posts.

RBD2 – Medium wood deck, wood girders.

RBD3 – Heavy wood deck, heavy pilings.

DECKS, PATIOS, STOOPS, GAZEBOS

Specifications:

STRUC- TURE

CODE	GRADE	DESCRIPTION
RRT1	A	Average quality redwood or pressure treated softwood; includes handrails and steps.
RRT2	A	Non-reinforced concrete or pre-cast 2" thick concrete blocks.
RRT3	A	Tile, flagstone, or slate on sand base.
RRT4	A	Tile, flagstone, or slate on concrete base.
RRT5	A	Brick on sand bed, epoxy with stone, or concrete with stamped pattern finish.
RRT6	A	Raised concrete slab on continuous wall perimeter foundation with steps; no roof.
RRT7	A	Covered concrete or masonry patio.
RRZ1	A	Average quality wood framing, wood deck, with rails and roof.

BARBECUE

RBQ1 – 1,159 Each

RESIDENTIAL & AGRICULTURAL UTILITY BUILDINGS

Specifications:

L – Low quality construction; used materials; earth floor.

A – Average quality construction; 8 foot wall height; concrete or plank floor; unfinished interior.

G – Good quality construction; concrete footings; few windows; concrete floor; finished interior; electric lighting.

RESIDENTIAL SWIMMING POOLS

BASE PRICE: Includes basic pool structure, filter and pump equipment, all plumbing, drains, and a minimum 3' perimeter concrete walkway.

STRUCTURE GRADE

CODE	DESCRIPTION
RRP1	VINYL LINER POOL – Vinyl liner, sand hopper bottom, galvanized steel walls or equal.
RRP2	FIBERGLASS POOL – 1/4" rigid fiberglass self supporting pool.
RRP3	CONCRETE POOL – good quality poured concrete walls and bottom.
RRP4	GUNITE POOL – Gunitite sprayed steel walls and bottom.

HOT TUB

RHT1 – 5,272 Each

SAUNA

RRS – 5,189 Each

TENNIS COURTS

RTC1 – Asphalt – cost includes the installation of a 2" – 4" asphalt court, posts, net and striping 21,793

RTC2 – Concrete – cost includes the installation of a concrete court, posts, net and striping \$21,875

RTC3 – Clay – cost includes the installation of a clay court, posts, net and striping \$20,183

AGRICULTURAL OTHER BUILDINGS AND YARD IMPROVEMENTS

GENERAL PURPOSE BARNS

Specifications:

BANK BARN – AAB1

All grades include a concrete wall construction on three walls typically. Other grade specifications include:

Cheap: No wiring or lighting, earth floor, no stalls, no water, cheap or no foundation, cheap wood frame and siding, no heat.

Low Cost: No wiring or lighting, earth floor, few stalls, no water, minimum foundation, light wood frame and siding, no heat.

Average: Minimum electric outlets and lighting, average concrete foundation, earth floor with some wood or concrete area, few partitions and stalls, no water, wood frame, board and batten siding, few windows, no heat.

Good: Adequate electric outlets and lighting, good concrete foundation, some wainscot, plank or concrete floors, partitions and stalls, feed room, lap siding, windows, heavy wood frame and roof structure, gambrel roof, water service, no heat.

Excellent: Good wiring and lighting, water service, rest room, concrete floor, good wainscot, good partitions and stalls, good concrete foundation, windows, best siding or brick veneer, heavy frame and roof structure, no heat.

ARENAS

AAA1 – Frame

AAA2 – Pole

AAA3 – Lean-to, Frame

AAA4 – Lean-to, Pole

STANDARD BARN – AAB2

Base costs include:

Cheap: No wiring or lighting, earth floor, no stalls, no water, cheap or no foundation, cheap wood frame and siding, no heat.

Low Cost: No wiring or lighting, earth floor, few stalls, no water, minimum foundation, light wood frame and siding, no heat.

Average: Minimum electric outlets and lighting, average concrete foundation, earth floor with some wood or concrete area, few partitions and stalls, no water, wood frame, board and batten siding, few windows, no heat.

Good: Adequate electric outlets and lighting, good concrete foundation, some wainscot, plank or concrete floors, partitions and stalls, feed room, lap siding, windows, heavy wood frame and roof structure, gambrel roof, water service, no heat.

Excellent: Good wiring and lighting, water service, rest room, concrete floor, good wainscot, good partitions and stalls, good concrete foundation, windows, best siding or brick veneer, heavy frame and roof structure, no heat.

HORSE BARN – AAD1

Base costs include:

Cheap: Cheap frame construction and siding, cheap or no foundation, earth floors, no stalls, no wiring or lighting, no heat, no water.

Low Cost: Boards on post and beam frame, minimum foundation, earth floors, open stalls, no lighting or wiring, no water, no heat.

Average: Stucco or wood siding, gable roof with good asphalt or metal, good stalls, adequate wiring, lighting and water supply, concrete floors in feed and tack rooms, rest room, no heat.

Good: Brick veneer and/or best siding, some windows, finished tack and feed rooms,

MILK HOUSES AND MILKING PARLORS

Milk House, Attached, Frame – AAM1

Milk House, Attached, Cb/Tile – AAM2

Milk House, Detached, Frame – AAM3

Milk House, Detached, Cb/Tile – AAM4

Milking Parlor, Framed – AAM5

Milking Parlor/ Cb/Tile – AAM6

Milk houses are small buildings used for cooling and short-term storage of milk. The base cost includes concrete floor and foundation and typically have one wall in common with the milking barn. Also, base cost includes adequate heating or ventilation system.

Specifications:

Low Cost

Foundation: Concrete walls and footing.

Exterior Walls: Concrete block; wood or light steel siding; light wood or steel frame.

Interior: Minimal finish.

Floors: Concrete.

Roof: Double or single pitch with low cost asphalt shingles on wood decking; light wood or steel frame.

Other Features: Minimal electrical service and plumbing; wood stanchions, milk piping.

Average

Foundation: Concrete walls and footings.

Exterior Walls: Concrete block; wood or steel siding; wood or steel frame; wood or steel sash windows.

Interior: Plaster wainscot.

Floors: Concrete; drains.

Roof: Double pitch with asphalt shingles on wood decking; wood or steel frame.

Other Features: Adequate electrical service and plumbing; pipe stanchions, milk piping; exhaust fan; unit heater; water heater.

Good

Foundation: Concrete walls and footings.

Exterior Walls: Glazed tile or concrete block; good quality wood or steel frame; insulated; good quality wood or steel sash windows.

Interior: laster and ceiling; tile wainscot.

Floors: Tile on concrete; drains.

Roof: Double pitch with good quality asphalt shingles on wood decking; wood or steel frame; insulated.

Other Features: Good electrical service with normal fixtures and outlets; good plumbing; pipe stanchions; milk piping; exhaust fans, unit heaters; water heaters.

Excellent

Foundation: Concrete walls and footings.

Exterior Walls: Brick, glazed tile, or stucco on block; best quality steel siding on steel frame; insulated; numerous excellent quality wood or steel sash windows.

Interior: Ceramic or epoxy finish; plaster ceilings.

Floor: Tile on concrete; drains.

Roof: Double pitch; best quality asphalt shingles on wood decking; wood or steel frame; insulated.

Other Features: Good electrical service with numerous fixtures and outlets; good quality plumbing; cow wash; restroom and shower; pipe stanchions; milk piping; exhaust fans; unit heater; water heater.

SWINE FARROWING BARN

Swine farrowing barn – RAW1

Swine finishing barn – RAW2

Swine containment Barn – RAW3

Specifications:

Cheap

Foundation: None.

Frame: Earth.

Exterior Walls: Low quality wood or sheet metal.

Interior: Unfinished.

Floor: Dirt.

Other Features: None.

Low Cost

Foundation: Piers.

Frame: Low quality wood.

Exterior Walls: Vertical boards or plywood, no insulation.

Interior: Unfinished.

Floor: Plank or plywood.

Other Features: Minimum lighting and water service.

Average

Foundation: Continuous wall.

Frame: Concrete block or average quality wood.

Exterior Walls: Concrete block, metal, stucco or wood siding, insulated, little ventilation.

Interior: Insulated ceiling, plywood finish, some division of space.

Floor: Concrete.

Other Features: Adequate lighting and water service.

Good

Foundation: Continuous wall.

Frame: Masonry, light steel, or good quality wood.

Exterior Walls: Block, structural tile, steel panels, or good quality wood siding. Fully insulated, adequate ventilation.

Interior: Insulated ceiling, average sheathing, adequate wood or steel stalls.

Roof: Commercial weight sheet metal or asphalt shingles.

Floor: Reinforced concrete.

Other Features: Good lighting and water service.

Excellent

Foundation: Continuous wall.

Frame: Masonry, steel or good quality wood.

Exterior Walls: Brick, fully insulated steel panels, or very good quality wood siding, draft free ventilation.

Interior: Insulated ceiling, sheathing, good grade wood or steel stalls.

Roof: Surface treated metal or asphalt shingles on wood joists and decking.

Floor: Reinforced concrete.

Other Features: Good lighting, automated feeding and watering systems, temperature controlled environment.

TANKS

UNDERGROUND FUEL TANKS – AAU1

Base costs are for completely installed tanks with excavation and backfill, fittings also included. Under current environmental standards, double wall fiber coated steel is the standard.

Low Cost: Single wall steel or fiberglass tanks

Average: Double wall, fiber coated steel tanks

Good: Double wall fiberglass tanks

ABOVE GROUND FUEL TANKS – AAU2

Costs are for completely installed steel tanks, including saddles or legs, fittings, on owner's foundation. (Grade depends on shell specifications, the heavier the gauge of steel; the higher the grade.)

HORIZONTAL PRESSURE TANKS – AAU3

Costs are for completed, standard horizontal tanks installed on legs or saddle pads, including normal fittings on tank but not pipe, valves, or foundation. Typically these tanks are for the storage of propane, butane, or ammonia sulfate, etc. (Grade depends on shell specifications; the heavier the gauge of steel, the higher the grade.)

ABOVE GROUND CONCRETE VAULT – SINGLE COMPARTMENT – AAU4

Costs are for a completely installed 6" concrete vault and steel tank installed on a

permanent foundation. (Grade depends on the thickness of the concrete and the gauge of steel for the tank.)

ABOVE GROUND CONCRETE VAULT – DOUBLE COMPARTMENT – AAU5

Costs are for one completely installed 6" concrete vault with two compartments and two steel tanks installed on a permanent foundation. (Grade depends on the thickness of the concrete and the gauge of the steel for the tank.)

SILOS

CONCRETE STAVE SILO – AAS1 & AAS2

Basic specifications:

Concrete foundation, hinged doors, steel chute and dormer, ladder, steel hoops, filler pipe

BUTLER LOW MOISTURE SILO – AAS3

Basic specifications:

Concrete Foundation, bolted or riveted smooth steel panels w/epoxy coating, filler distribution, ladder & platform.

PORCELAIN SILO – AAS4

Basic specifications:

Concrete foundation, steel room sealed oxygen-free bolted glass-lined panel walls and roof, breather bag, ladder & platform.

PREFABRICATED STEEL SILO –AAS5 & AAS6

Basic specifications:

Concrete foundation, bolted or riveted galvanized sealed steel panel walls and roof, filler distribution, ladder and platform.

TRENCH SILOS – AAT1 & AAT2

Specifications:

These are in-ground trenches designed

for feed storage such as silage and haylage. The AAT1 has wood walls and a concrete floor. AAT2 is strictly a dirt trench with no floor and may have a plastic liner.

BUNKER SILOS – AAK1

Specifications:

These are above ground feed storage units having sidewalls and a floor. Average quality having a concrete floor with wood sides. If sides are constructed of concrete, the appraiser should consider using “good” grade.

POLE FRAME BUILDINGS AND SHEDS

Specifications:

Four Sides Closed, Metal – AAP1

One Side open, Metal – AAP3

Four Sides Open, Metal – AAP5

Cheap: Very light wood pole frame construction, cheap metal siding and rood, minimum elec., earth floor no heat.

Low Cost: Light wood pole frame construction, metal siding and roof, minimum electrical, earth floor, no heat.

Average: Average pole frame construction, metal siding and roof, earth floor, adequate wiring and lighting, earth floor, no heat.

Good: Good pole frame construction, metal siding and roof, concrete floor, adequate wiring and lighting, floor, no heat

Excellent: Excellent pole frame construction, best metal siding and roof, conc. floor, high-level wiring & lighting, no heat

Four Sides Closed, Wood – AAP2

One side Open, Wood – AAP4

Four sides open, wood – AAP6

Cheap: Very light wood pole frame construction, cheap wood siding and roof, minimum electricity, earth floor no heat.

Low Cost: Light wood pole frame construction, wood siding, wood or asphalt shingled roof, minimum wiring, earth floor, no heat.

Average: Average pole frame construction, wood siding, wood or asphalt shingled roof, adequate wiring, earth floor, no heat.

Good: Good pole frame construction, wood siding, wood or asphalt shingled roof, adequate wiring, concrete floor, no heat.

Excellent: Excellent pole frame construction, best wood siding and roof, concrete floor, high-level wiring & lighting, no heat.

GRANARIES – AAR1

Specifications:

Low Cost: Minimum foundation, gable roof with cheap wood or asphalt shingles, no wiring. Walls are typically 2x4, light construction.

Average: Concrete or masonry foundation, gable roof with wood or asphalt shingles, minimum electrical. Walls are usually 2x6 or better construction and may have external bracing.

Good: Concrete or masonry foundation, gable roof with asphalt singles, concrete block wall construction, adequate wiring.

QUONSET BUILDINGS – AAQ1

Specifications:

Cheap: Fabric covered, wood frame, concrete foundation, Earth floor, no electrical and lighting.

Low: Light gauge corrugated steel, wood frame, concrete foundation, earth floor, and minimum electrical and lighting.

Average: Medium gauge steel, engineered for 20# live load, minimum fenestration, concrete floor, sliding or overhead door and walk-in door, adequate wiring and lighting.

Good: Heavy gauge steel, engineered for 30# or more live load, adequate fenestration, concrete floor, sliding or overhead door and walk-in door, adequate wiring and lighting.

IMPLEMENT SHEDS – AAI1, AAI2

Special Modification Codes: Additional Story Height. The average base height for implement sheds is 10'. If the structure being coded has a story height greater than 10', enter the number of feet over the base in the quantity field, the area in the size field and duplicate the year, grade and condition of the OBY that it modifies.

Height Modifiers for Implement Sheds

FI1 (AI1 – Wood Frame) .23

FI2 (AI2 – Concrete Block) .30

POULTRY HOUSES AND BARNs

Specifications:

One to three stories Frame – AAH1, AAH2, AAH3

Basic costs include:

Low Cost: Minimum concrete foundation, cheap concrete or wood floor, gable roof, cheap asphalt or wood shingles, light wood frame construction, no heat

Average: Average concrete foundation, concrete floor, gable roof, asphalt shingles, average frame construction, adequate electrical and water, plywood lining, some partitions, adequate fenestration and ventilation, no heat.

Good: Good concrete foundation, concrete floor, gable roof, asphalt shingles, good frame construction, good siding, adequate electrical and water, plywood lining, painted, partitions, good fenestration and ventilation, no heat.

Excellent: Good concrete foundation, concrete floor, gable roof, asphalt shingles, heavy frame construction, best siding and/or brick veneer, good electrical and water service, partitions, good fenestration, plywood lining, painted, no heat.

One to three-story Concrete Block – AAH4, AAH5, AAH6

Basic costs include: Same as AH1, AH2, AH3, except that exterior walls are concrete block construction.

Small chicken coops should NOT be classed as poultry houses. They should be classed as utility buildings (sheds).

PRE-FABRICATED STEEL BUILDINGS – AAX1, AAX2

Special Modification Code: Additional story height. The average base height for Pre-Fabricated Steel Buildings is 10'. If the structure being coded has a story height greater than 10', enter the number of feet over the base in the Quantity field, the area in the Size field, and duplicate the year, grade, and condition of the OBY that it modifies.

Specifications:

These buildings are multipurpose structures with steel I-beam construction and steel siding. They may be lined and used for feed, seed or grain storage, equipment storage and shops used for the maintenance and storage of equipment. With the steel I-beam construction, they should be valued from this section as opposed to the implement shed section. Cost includes concrete floor, lighting and non-enameled steel siding. (Grade depends on the quality of construction and gauge of steel used in the frame & walls; the better the construction and the heavier the gauge of steel, the higher the grade.)

STEEL HOPPER BINS

Grain bins, without bin aerator – AAG1

Grain bins, with bin aerator – AAG2

Steel hopper bins – AAG3

Grain bins without bin aerator – AAG4

Grain bins with bin aerator – AAG5

Specifications:

GRAIN BINS: Base costs include average utility-type storage bins with metal sides and roof, manhole and crawl door, ladder but without a concrete floor. Height measurements for AAG1 and AAG2 should be from the ground to the eave, but should not include the cone. Grade is determined by the gauge of steel and by the bolt pattern (i.e. if there are 2 bolts included in the bolt pattern, the grade would be higher than if there were

only 1 bolt in the pattern.)

STEEL HOPPER BINS: Base costs include typical farm hopper with roof, manhole, ladder and steel structural supports. Height is measured from the bottom of the cone on the tank to the top. Grade is determined by the gauge of steel and the bolt pattern (i.e. if there are 2 bolts included in the bolt pattern, the grade would be higher than if there were only 1 bolt in the pattern.) Also, welded steel hoppers should be graded GOOD.

GRAIN BIN GRADING GUIDE

The following is intended to be a “guide” to the grading of grain bins. The grade is determined by the gauge of steel and by the bolt pattern. Remember: some manufacturers make bins of different quality. For example: not all bins made by Butler may be a Good grade.

GOOD	AVERAGE	LOW
American	Armco	Buttrey
Behlen	BSB	Cenex
Butler	Circle	Chief
Chicago	Doerr	Co-op
Columbian	G.S.I.	Grain King
Eaton	Gateway	Farmers Grain Exchange
Monarch	M.F.S.	Federal
Twister	P.V.	Haas
York	Reed	Husky
	Superior	Lindsay
	Westeel-Rosco	Red Top
	Sioux	
	Ward	
	Homemade Bins	
	(Wood or Metal)	

FEED/FENCE BUNKS – AAF1, AAF2, AAF3, AAF4

Special Modification Codes:

FF1	10' Roof	29.68 LnFt
FF2	Mech. Feeder, Auto	79.24 LnFt
FF3	Mech. Feeder, Manual	67.31 LnFt
FF4	Concrete Apron	17.62 LnFt
FF5	Cattle Waterer	36540 Each
FF6	Cattle/Hog Waterer	203.00 Each

Grain Annexes – AAN1, AAN2, AAN3

An annex is a vertical, grain storage facility. It is found in conjunction with elevators and typically uses the machinery involved with the elevator. They are either wood crib (AN1) or concrete (AN2). (If an annex has a head house, it should be priced as an elevator with the total bushel capacity being the combined capacities of both elevator and annex.)

COMMERCIAL AND INDUSTRIAL OUTBUILDINGS

AIR CONDITIONING

CAC1 – Central A/C – air conditioning system, including ductwork, zone controls, power and electrical connections.

CAC2 – Unit A/C – individual “window”-type air conditioning unit.

ANNEX

An annex is a vertical, grain storage facility. It is found in conjunction with elevators and typically uses the machinery involved with the elevator. They are either wood crib (**CAN1**) or concrete (**CAN2**). (If an annex has a headhouse, it should be priced as an elevator with the total bushel capacity being the combined capacities of both elevator and annex.)

BANK, DRIVE-IN BANK CANOPY

CBC1 – Structure costs include supporting frame, roof frame and cover, wiring and light fixtures.

BANK, DRIVE-IN TELLER BOOTH

CBC2 – This is a small drive-up banking facility. Cost includes vault, viewing windows and electric baseboard heat.

BOAT DOCKS

Costs include all materials necessary for the complete installation of the dock.

CBD1 – Floating wood deck, light posts

CBD2 – Medium wood deck, wood girders

CBD3 – Heavy wood deck, heavy pilings

BOAT HOUSES

CBB1 – **Frame** – Continuous wall foundation; average quality wood siding on wood frame; asphalt shingles on wood joist and decking; minimal electrical service; garage type door to water level.

CBB2 – **Masonry** – Continuous wall foundation; concrete block walls; unfinished interior; double pitched roof with asphalt shingles on wood joist and decking; minimal electrical service; garage type door to water level.

BOAT SLIPS

Cost includes ramps, anchor piers, lockers and utilities. Codes are **CBS1** (economy), **CBS2** (average) & **CBS3** (Good).

CANOPY ROOFS

Structure costs include supporting frame, roof frame and cover, wiring and light fixtures.

CCP5 – Low Cost – light steel frame, low cost built-up roof covering, lighting

CCP6 – Average – medium steel frame, medium grade built-up roof covering, lighting

CCP7 – Good – heavy steel frame, good grade built-up roof covering, lighting

DRIVE HOUSE

A drive house is a building attached to an elevator which covers the receiving pit. Trucks drive in one door, dump grain into the pit and then drive out the other door.

CDH1 – Wd/Mtl – Good

CDH2 – Wd/Mtl – Average

CDH3 – Wd/Mtl – Low Cost

CDH4 – Concrete – Good

CDH5 – Concrete – Average

CDH0 – Unique

DRIVE-IN THEATER SCREEN

Structure for the screen includes wood frame on poles set in concrete with timber bracing, screen cover and paint.

ELEVATORS

Elevators are structures used for the storage of grain. Costs are based on the total bushel capacity and include the working house, tunnel, conveyor and storage tanks. The codes available are **CEL1** (wood crib) and **CEL2** (concrete).

FENCING

(For Commercial codes **CRF1** – **CRF9**, see descriptions for residential **RRF1** – **RRF8**.)

CRF0 – Pipe/post fence most typically seen on agricultural operations, such as a feed lot; cost includes 4" pipe posts and 2" pipe rails

CRF9 – Stockyard Corral – most typically seen on agricultural operations, such as a feed lot; cost includes 6x6" wood posts and 2x6" wood rails

FLAT STORAGE

This is a grain storage facility. The cost is for the structure only, it does not include any loading or unloading systems. **CFS1** (wood) or **CFS2** (metal).

FUEL STORAGE TANKS

CAU1 – Underground Fuel Tanks – Base costs are for completely installed tanks with excavation and backfill, fittings also included. Under current – environmental standards, double wall fiber coated steel is the standard.

Low Cost – Single wall steel or fiberglass tanks

Average – Double wall, fiber coated steel tanks

Good – Double wall fiberglass tanks

CAU2 – Above Ground Fuel Tanks – Costs are for completely installed steel tanks, including saddles or legs, fittings, on owner's foundation.

CAU3 – Horizontal Pressure Tanks – Costs are for completed, standard horizontal tanks installed on legs or saddle pads, including normal fittings on tank but not pipe, valves, or foundation. Typically these tanks are for the storage of propane, butane, or ammonia sulfate, etc.

CAU4 – Above Ground Concrete Vault – Single Compartment – Costs are for a completely installed 6" concrete vault and steel tank installed on a permanent foundation.

CAU5 – Above Ground Concrete Vault – Double Compartment – Costs are for one completely installed 6" concrete vault with two compartments and – two steel tanks installed on a permanent foundation.

GARAGES, ATTACHED & DETACHED

See descriptions for residential **RRA1**–**RRA4** and **RRG1** – **RRG4**.

GRAIN BINS – CORRUGATED

Base costs include average utility-type storage bins with metal sides and roof, manhole and crawl door, ladder and concrete floor. Height measurements for **CAG1**, **CAG2**, **CAG4** and **CAG5** should be from the ground to the eave, but should not include the cone.

GRAIN BINS – STEEL HOPPER

Base costs include typical farm hopper with roof, manhole, ladder and steel structural supports. Height is measured from the bottom of the cone on the tank to the top. Corrugated steel hoppers are coded **CAG3** and welded steel hoppers are coded **CAG6**.

GREENHOUSES

Greenhouses are constructed for the growing or maintaining of plant-life.

CGH1 – Economy – These greenhouses are typically constructed of a light wood or pipe metal frame, polyethylene (clear plastic) cover, no floor, no heat, some ventilation and are dome shaped.

CGH2 – Average – these greenhouses are typically constructed a medium wood or pipe metal frame, polyethylene (clear plastic cover, no floor, heating and ventilation, and can be either straight-walled/gable roof for straight-wall w/domed roof with a minimum foundation.

CGH3 – Good – these greenhouses are typically constructed a steel frame, with a fiberglass or glass cover, no floor, heating and ventilation, and are straight walled with a good foundation.

KIOSK

CKF1 – This structure is typically found in the parking lot of a shopping center. Usually is a booth where an attendant takes in film for processing. Cost includes framing, siding, roof and cover, interior finish, electrical and lighting.

LIGHTING

Costs include the complete installation of the following:

CLT1 – Mercury light – wall-mounted mercury light fixture & bracket

CLT2 – Incand. light – wall-mounted incandescent light fixture & bracket

CLT3 – Flor. light – florescent light fixture, pole and bracket

CLT4 – Incan. light – incandescent light fixture, pole and bracket

CLT5 – Mercury light – mercury light fixture, pole and bracket

LOADING DOCKS

These structures are elevated platforms at the proper height to facilitate the unloading and loading of trucks, ships or boats.

CLD1 – stl/conc. loading dock – dock is constructed of steel or concrete piers, heavy slab floor and has a steel bumper

CLD2 – Wood loading dock – dock is constructed of light wood piers and girders, and has a plank floor

CLD4 – Truck train well – excavated well with concrete retaining walls and a paved ramp, wood or steel bumper

CLD5 – Dock leveler – dock which moves

up or down to accommodate differences in heights of unloading/loading vehicles

MACHINERY & EQUIPMENT (M&E)

Machinery & equipment in an elevator is that which is used in the movement or processing of the grain. Cost includes the complete installation of the equipment. There are four types: MEL (low) this is the lower end of the range and should be used in low cost storage facilities, MEA (average), MEG (Good) & MEE (Excellent) which is typically used in facilities which process the grain. When entering the bushels for these codes, consider the total bushel capacity of the facility.

PAVING

Costs include the complete installation of the various types of paving.

CPA1 – Asphalt (4")

CPA2 – 4" concrete – **PA3** – 5-6" concrete

PARKING BUMPERS

Parking bumpers can be found at almost any commercial facility. They are to be measure in lineal feet and can be either concrete (**CPK1**) or wood (**CPK2**).

SAUNA

See description for residential sauna **RSU1**.

SCALES

Costs for **CCA3** (cattle) scales include wood floor, pit housing and installation. Costs for **CCA1** (platform) and **CCA2** (truck) scales include reinforced concrete pit, platform and installation.

SERVICE STATION ATTENDANT BOOTH

This structure is typically found in a self-service type service station. Cost includes framing, siding, roof and cover, interior finish, floor, electrical and lighting. The service station attendant booth can be either masonry-framed (**CGS1**) or wood-framed (**CGS2**).

SHEDS

These structures are usually lighter than typical industrial or warehouse buildings. They are typically used for material storage.

CSH1 – Machinery shed – designed for the maintenance and storage of equipment; wood frame, wood siding, electricity, concrete floor and space heaters.

CSH2 – Aluminum shed – designed for the maintenance and storage of equipment; metal frame, metal siding, electricity, concrete floor and space heaters.

CSH3 – Fin. Mtl shed – designed for the maintenance and storage of equipment; pre-engineered metal frame, metal siding, electricity, concrete floor and space heaters.

CSH4 – Quonset – designed for the maintenance and storage of equipment; pre-engineered arched, metal frame, metal siding, electricity, concrete floor and space heaters.

CSH5 – Lumber shed – 3-sided shed designed for lumber storage, pole frame, metal siding, minimum electrical service

CSH6 – Lumber shed – a shed open on 4 sides designed for lumber storage, pole frame, minimum electrical service

SPRINKLER SYSTEMS

There are two types of sprinkler systems:

CSS1 – Wet – This is a system in which the pipes are always filled with water so that a head can be immediately discharged when needed.

CSS2 – Dry – This is a system in which the pipes are filled with air under pressure, with water flowing into the pipes with a drop in air pressure when the head is opened.

TANKS

CTA1 is a wood tank which consists of 1" x 6" horizontal boards on vertical 2" x 4" (6") studs (usually both interior and exterior) in a circular design topped with a shed-like roof that is shingled or covered with tar paper to prevent leakage.

CTA4 is a vertical, mild steel welded tank. Cost includes foundations, fittings and roof.

CTA6 is a 10# or 12# gauge bolted steel tank. Cost includes foundations, fittings and roof.

CTA8 is a vertical poly/plastic/fiberglass tank. Costs include erection on foundation, fittings & roof. (You should add for sand & gravel retaining rings or concrete slab foundations.)

TENNIS COURTS

See descriptions for residential tennis courts **RTC1, RTC2, & RTC3**.

TUNNEL, GRAIN ELEVATOR

Grain elevator tunnels are usually concrete, about 4' x 6' in size, through which augers pull grain from under the tanks to the elevator leg where the grain is lifted to its destination.

UTILITY BUILDING

A multipurpose structure that is used for general storage; it has minimum electrical service but no heat. They can be wood framed (**CRS1**), metal framed (**CRS2**), or concrete block framed (**CRS3**).

WHIRLPOOL/HOT TUB

Costs include the complete installation of whirlpool/hot tub, including: framing, tub & heaters.

OBV CALCULATION FORMULAS

Calculation Type	Formula
BU	$C1 + (C2 \times \text{SquareRoot}(\text{Area})) + (C3 \times \text{Bushels})$
C1	$C1 \times \text{Area}$
C2	$C1 + (C2 \times \text{SquareRoot}(\text{Area})) + (C3 \times \text{Area})$
C3	$C1 + (C2 \times \text{SquareRoot}(\text{Area})) + (C3 \times \text{Bushels})$
C4	$C1 \times \text{Quantity}$
C5	$(C1 \times \text{Length}) + (C2 \times \text{Length} \times \text{Height})$
C7	$C1 + (C2 \times \text{Width} \times \text{Height}) + (C3 \times \text{Width})$
C7C	$C1 + (C2 \times \text{Diameter} \times \text{Height}) + (C3 \times \text{Diameter} \times \text{Diameter})$
CLF	$C1 \times \text{Area}$
GB	$C1 + (C2 \times \text{Height} \times \text{Diameter} \times \text{Diameter}) + (C3 \times \text{Diameter} \times \text{Diameter})$
R1	$C1 + (C2 \times \text{SquareRoot}(\text{Area})) + (C3 \times \text{Area})$
R2	$C1 \times \text{Area}$
R3	$C1 + (C2 \times \text{Diameter} \times \text{Height}) + (C3 \times \text{Diameter} \times \text{Diameter})$
R4	$C1 \times \text{Quantity}$
R5	$(C1 \times \text{Length}) + (C2 \times \text{Length} \times \text{Height})$
R6	$C1 + (C2 \times \text{Height} \times \text{Diameter} \times \text{Diameter}) + (C3 \times \text{Diameter} \times \text{Diameter})$
RB1	$C1 + (C2 \times \text{SquareRoot}(\text{Area})) + (C3 \times \text{Bushels})$

OBV COST TABLE

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
AAA1	R1	\$1,615.001	\$111.332	\$11.574	R30	N
AAA2	R1	\$1,403.939	\$96.782	\$10.062	R30	N
AAA4	R1	\$90.607	\$91.175	\$9.222	R30	N
AAB1	R1	\$3,061.205	\$0.000	\$12.553	R50B	N
AAB2	R1	\$4,055.940	\$0.000	\$16.632	R50B	N
AAD1	R1	\$920.813	\$260.453	\$15.233	R50B	N
AAE1	RB1	\$0.000	\$1,365.444	\$0.910	R50A	N
AAE2	RB1	\$0.000	\$1,146.432	\$3.991	R50A	N
AAE3	R2	\$30.502	\$0.000	\$0.000	R50A	N
AAE4	R2	\$52.599	\$0.000	\$0.000	R35	N
AAE5	R2	\$45.375	\$0.000	\$0.000	R35	N
AAE6	R2	\$37.727	\$0.000	\$0.000	R35	N
AAE7	R2	\$67.997	\$0.000	\$0.000	R50A	N
AAE8	R2	\$60.560	\$0.000	\$0.000	R50A	N
AAE9	RB1	\$0.000	\$2,183.995	\$2.071	R50A	N
AAF1	R5	\$48.136	\$0.000	\$0.000	R30	N
AAF2	R5	\$22.174	\$0.000	\$0.000	R30	N

AAF3	R5	\$31.737	\$0.000	\$0.000	R30	N
AAF4	R5	\$14.076	\$0.000	\$0.000	R30	N
AAG1	R6	\$2,507.469	\$0.374	\$1.476	R25	N
AAG2	R6	\$3,380.784	\$0.888	-\$2.886	R25	N
AAG3	R6	\$1,506.073	\$0.845	\$4.962	R25	N
AAG4	R6	\$0.000	\$0.550	\$8.092	R25	N
AAG5	R6	\$0.000	\$0.625	\$8.953	R25	N
AAH1	R1	\$0.000	\$186.869	\$13.141	R50B	N
AAH2	R1	\$0.000	\$327.073	\$23.000	R50B	N
AAH3	R1	\$0.000	\$467.277	\$32.859	R50B	N
AAH4	R1	\$0.000	\$229.812	\$16.160	R50B	N
AAH5	R1	\$0.000	\$402.224	\$28.284	R50B	N
AAH6	R1	\$0.000	\$574.636	\$40.409	R50B	N
AAI1	R1	\$0.000	\$105.595	\$7.425	R25	N
AAI2	R1	\$0.000	\$163.182	\$11.475	R30	N
AAK1	R5	\$7.732	\$15.464	\$0.000	R25	N
AAL1	R1	\$0.000	\$28.898	\$2.721	R30	N
AAL2	R1	\$0.000	\$35.453	\$3.339	R30	N
AAM1	R1	\$0.000	\$216.062	\$21.203	R50B	N
AAM2	R1	\$0.000	\$250.386	\$24.571	R50B	N
AAM3	R1	\$1,353.103	\$273.580	\$25.786	R50B	N
AAM4	R1	\$1,564.637	\$316.350	\$29.817	R50B	N
AAM5	R1	\$1,225.813	\$247.844	\$23.360	R50B	N
AAM6	R1	\$1,460.355	\$295.266	\$27.830	R50B	N
AAMA	RB1	\$0.000	\$135.120	\$0.886	R15	N
AAMA2	RB1	\$0.000	\$304.007	\$0.566	R15	N
AAME	RB1	\$0.000	\$183.887	\$1.418	R15	N
AAME2	RB1	\$0.000	\$426.428	\$0.945	R15	N
AAMG	RB1	\$0.000	\$159.340	\$1.116	R15	N
AAMG2	RB1	\$0.000	\$344.606	\$0.748	R15	N
AAML	RB1	\$0.000	\$112.923	\$0.716	R15	N
AAML2	RB1	\$0.000	\$237.544	\$0.461	R15	N
AAN1	RB1	\$0.000	\$846.816	\$0.331	R30	N
AAN2	RB1	\$0.000	\$719.294	\$2.630	R50B	N
AAN3	RB1	\$0.000	\$1,413.262	\$1.336	R50B	N
AAO1	R1	\$1,237.972	\$266.794	\$20.488	R50B	N
AAO2	R1	\$1,076.460	\$231.986	\$17.815	R50B	N
AAP1	R1	\$0.000	\$82.396	\$5.647	R30	N
AAP2	R1	\$0.000	\$84.095	\$5.764	R30	N
AAP3	R1	\$0.000	\$43.659	\$4.296	R30	N
AAP4	R1	\$0.000	\$44.843	\$4.412	R30	N
AAP5	R1	\$0.000	\$0.000	\$3.406	R30	N

OBJ COST TABLE, CONT.

Cost Factors						
OBJ CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
AAP6	R1	\$0.000	\$0.000	\$2.900	R30	N
AAQ1	R1	\$439.941	\$194.261	\$12.729	R30	N
AAR1	R1	\$817.439	\$71.926	\$8.417	R50B	N
AAS1	R3	\$0.000	\$21.975	\$6.743	R50B	N
AAS2	R3	\$0.000	\$21.687	\$6.342	R50B	N
AAS3	R3	\$0.000	\$65.656	\$52.498	R50B	N
AAS4	R3	\$0.000	\$42.385	\$69.128	R50B	N
AAS5	R3	\$0.000	\$27.551	\$44.933	R50B	N
AAS6	R3	\$1,956.245	\$48.411	\$14.016	R50B	N
AASC	R1	\$234.456	\$124.132	\$9.851	R30	N
AASF	R1	\$134.973	\$71.461	\$5.671	R30	N
AASM	R1	\$130.552	\$69.121	\$5.485	R30	N
AAT1	R5	\$9.609	\$19.217	\$0.000	R25	N
AAT2	R5	\$2.928	\$5.855	\$0.000	R25	N
AAU1	R1	\$4,297.749	\$61.757	\$1.665	R15	N
AAU2	R1	\$0.000	\$290.529	\$0.186	R30	N
AAU3	R1	\$0.000	\$38.181	\$2.433	R30	N
AAU3A	R1	\$9,814.297	\$26.342	\$2.580	R30	N
AAU4	R1	\$3,944.999	\$185.918	\$3.778	R15	N
AAU5	R1	\$0.000	\$381.169	\$2.716	R30	N
AAW1	R1	\$0.000	\$351.690	\$19.730	R30	N
AAW2	R1	\$0.000	\$271.035	\$15.205	R30	N
AAW3	R1	\$0.000	\$266.532	\$14.952	R30	N
AAX1	R1	\$287.064	\$200.747	\$13.199	R30	N
AAX2	R1	\$265.209	\$185.463	\$12.194	R30	N
AAY1	R1	\$15,671.139	\$45.130	\$0.093	R50B	N
AAY2	R1	\$1,302.046	\$0.000	\$0.188	R50B	N
ACA1	R1	\$0.000	\$83.034	\$0.579	R25	N
ACA2	R1	\$0.000	\$111.416	\$0.066	R25	N
ACA3	R1	\$0.000	\$81.172	\$0.174	R25	N
ACF1	R1	\$0.000	\$1,502.702	\$2.040	R20	N
ACF2	R1	\$1,735.652	\$1,307.785	\$14.298	R20	N
ACF3	R1	\$0.000	\$1,760.412	\$3.814	R20	N
ACF4	R1	\$0.000	\$1,809.742	\$4.056	R20	N
CAA1	C2	\$2,804.249	\$193.314	\$20.097	C30	Y
CAA2	C2	\$2,448.974	\$168.823	\$17.550	C30	Y
CAA3	C2	\$100.242	\$100.871	\$10.203	C30	Y

OBV COST TABLE, CONT.

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
CAA4	C2	\$90.966	\$91.537	\$9.259	C30	Y
CAC1	C2	\$0.000	\$62.836	\$7.061	C15	Y
CAC2	C2	\$0.000	\$25.606	\$4.387	C15	Y
CAD1	C2	\$912.600	\$258.130	\$15.097	C25	Y
CAF1	C2	\$2,650.077	\$0.000	\$20.285	C50	Y
CAF2	C2	\$3,581.185	\$0.000	\$27.413	C50	Y
CAF3	C2	\$5,550.837	\$0.000	\$42.489	C50	Y
CAF4	C2	\$2,194.876	\$0.000	\$16.904	C50	Y
CAF5	C2	\$2,966.049	\$0.000	\$22.843	C50	Y
CAF6	C2	\$4,597.376	\$0.000	\$35.407	C50	Y
CAG1	GB	\$3,702.426	\$0.554	\$3.762	C25	Y
CAG2	GB	\$4,897.840	\$1.289	-\$2.506	C25	Y
CAG3	GB	\$2,129.638	\$1.194	\$7.016	C25	Y
CAG4	GB	\$0.000	\$0.552	\$8.124	C25	Y
CAG5	GB	\$0.000	\$0.627	\$8.988	C25	Y
CAG6	GB	\$2,938.459	\$1.692	\$5.012	C25	Y
CAM1	C2	\$3,673.527	\$0.000	\$22.534	C50	Y
CAM2	C2	\$4,964.225	\$0.000	\$30.452	C50	Y
CAM3	C2	\$7,694.549	\$0.000	\$47.201	C50	Y
CAM4	C2	\$3,032.722	\$0.000	\$19.511	C50	Y
CAM5	C2	\$4,098.274	\$0.000	\$26.366	C50	Y
CAM6	C2	\$6,352.325	\$0.000	\$40.868	C50	Y
CAN1	BU	\$0.000	\$850.173	\$0.332	C30	Y
CAN2	BU	\$0.000	\$722.145	\$2.641	C50	Y
CAN3	BU	\$0.000	\$1,418.865	\$1.341	C50	Y
CATM	C4	\$35,600.000	\$0.000	\$0.000	C10	Y
CAU1	C2	\$4,314.786	\$62.002	\$1.671	C15	Y
CAU2	C2	\$0.000	\$291.681	\$0.186	C30	Y
CAU3	C2	\$0.000	\$38.332	\$2.442	C25	Y
CATM	C4	\$35,600.000	\$0.000	\$0.000	C10	Y
CAU1	C2	\$4,314.786	\$62.002	\$1.671	C15	Y
CAU2	C2	\$0.000	\$291.681	\$0.186	C30	Y
CAU3	C2	\$0.000	\$38.332	\$2.442	C25	Y
CAU3A	C2	\$9,853.204	\$26.446	\$2.590	C25	Y
CAU4	C2	\$3,960.639	\$186.655	\$3.793	C25	Y
CAU5	C2	\$0.000	\$382.680	\$2.727	C25	Y
CAU6	C2	\$6,505.741	-\$51.806	\$1.633	C25	Y
CAU7	C2	\$4,465.803	\$64.173	\$1.730	C25	Y

OBV COST TABLE, CONT.

OBV CODE	Cost Factors		DEPRECIATION		TABLE	APPLY ECF
	CALCULATION TYPE	C1	C2	C3		
CAU8	C2	\$4,850.173	\$240.119	\$5.007	C25	Y
CAU9	C2	\$0.000	\$488.559	\$3.659	C25	Y
CBB1	C2	\$716.559	\$145.543	\$12.915	C20	Y
CBB2	C2	\$1,077.955	\$218.947	\$19.429	C30	Y
CBC1	C1	\$31.016	\$0.000	\$0.000	C40	Y
CBC2	C1	\$224.977	\$0.000	\$0.000	C15	Y
CBD1	C1	\$21.197	\$0.000	\$0.000	C15	Y
CBD2	C1	\$35.328	\$0.000	\$0.000	C20	Y
CBD3	C1	\$40.510	\$0.000	\$0.000	C20	Y
CBS1	C4	\$4,945.973	\$0.000	\$0.000	C20	Y
CBS2	C4	\$7,077.922	\$0.000	\$0.000	C20	Y
CBS3	C4	\$9,208.930	\$0.000	\$0.000	C20	Y
CCA1	C2	\$0.000	\$83.363	\$0.581	C30	N
CCA2	C2	\$0.000	\$111.858	\$0.066	C30	N
CCA3	C2	\$0.000	\$81.494	\$0.174	C30	N
CCF1	C2	\$0.000	\$1,508.659	\$2.048	C20	Y
CCF2	C2	\$1,742.532	\$1,312.966	\$14.350	C20	Y
CCF3	C2	\$0.000	\$1,767.388	\$3.830	C20	Y
CCF4	C2	\$0.000	\$1,816.916	\$4.077	C20	Y
CCP5	C1	\$18.600	\$0.000	\$0.000	C20	Y
CCP6	C1	\$24.017	\$0.000	\$0.000	C20	Y
CCP7	C1	\$30.463	\$0.000	\$0.000	C20	Y
CDH0	C1	\$30.623	\$0.000	\$0.000	C50	Y
CDH1	C1	\$52.808	\$0.000	\$0.000	C35	Y
CDH2	C1	\$45.555	\$0.000	\$0.000	C35	Y
CDH3	C1	\$37.877	\$0.000	\$0.000	C35	Y
CDH4	C1	\$68.267	\$0.000	\$0.000	C50	Y
CDH5	C1	\$60.800	\$0.000	\$0.000	C50	Y
CDT1	C1	\$21.433	\$0.000	\$0.000	C20	Y
CEL1	BU	\$0.000	\$1,370.857	\$0.914	C40	Y
CEL2	BU	\$0.000	\$1,150.977	\$4.006	C50	Y
CEL3	BU	\$0.000	\$2,192.653	\$2.080	C50	Y
CFP1	CLF	\$126.647	\$0.000	\$0.000	C20	Y
CFS1	BU	\$0.000	\$244.410	\$0.632	C30	Y
CFS2	BU	\$0.000	\$262.888	\$0.771	C30	Y
CFS3	BU	\$0.000	\$322.784	\$0.940	C50	Y
CGF1	C2	\$4,356.171	\$0.000	\$21.712	C50	Y
CGF2	C2	\$5,886.719	\$0.000	\$29.341	C50	Y
CGF3	C2	\$9,124.412	\$0.000	\$45.477	C50	Y

OBY COST TABLE, CONT.

Cost Factors						
OBY CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
CGF4	C2	\$3,795.765	\$0.000	\$17.544	C50	Y
CGF5	C2	\$5,129.412	\$0.000	\$23.708	C50	Y
CGF6	C2	\$7,950.588	\$0.000	\$36.748	C50	Y
CGH1	C2	\$1,111.570	\$46.698	\$4.285	C20	Y
CGH2	C2	\$1,705.068	\$71.632	\$6.573	C20	Y
CGH3	C2	\$3,543.128	\$148.851	\$13.658	C20	Y
CGM1	C2	\$4,994.248	\$0.000	\$27.812	C50	Y
CGM2	C2	\$6,748.984	\$0.000	\$37.584	C50	Y
CGM3	C2	\$10,460.926	\$0.000	\$58.256	C50	Y
CGM4	C2	\$5,479.045	\$0.000	\$20.728	C50	Y
CGM5	C2	\$7,404.114	\$0.000	\$28.010	C50	Y
CGM6	C2	\$11,476.377	\$0.000	\$43.416	C50	Y
CGS1	C2	\$0.000	\$845.674	\$21.727	C20	Y
CGS2	C2	\$0.000	\$755.050	\$18.618	C20	Y
CKF1	C2	\$8,937.787	\$0.000	\$73.744	C20	Y
CLD1	C1	\$18.254	\$0.000	\$0.000	C30	Y
CLD2	C1	\$9.991	\$0.000	\$0.000	C20	Y
CLD4	C1	\$11.410	\$0.000	\$0.000	C30	Y
CLD5	C4	\$7,110.247	\$0.000	\$0.000	C15	Y
CLT1	C4	\$994.330	\$0.000	\$0.000	C20	Y
CLT2	C4	\$432.936	\$0.000	\$0.000	C20	Y
CLT3	C4	\$2,921.137	\$0.000	\$0.000	C20	Y
CLT4	C4	\$2,540.533	\$0.000	\$0.000	C20	Y
CLT5	C4	\$3,101.928	\$0.000	\$0.000	C20	Y
CMEA	BU	\$0.000	\$135.656	\$0.889	C20	N
CMEA2	BU	\$0.000	\$305.212	\$0.568	C20	N
CMEE	BU	\$0.000	\$184.616	\$1.423	C20	N
CMEE2	BU	\$0.000	\$428.118	\$0.949	C20	N
CMEG	BU	\$0.000	\$159.972	\$1.120	C20	N
CMEG2	BU	\$0.000	\$345.972	\$0.751	C20	N
CMEL	BU	\$0.000	\$113.371	\$0.719	C20	N
CMEL2	BU	\$0.000	\$238.486	\$0.463	C20	N
CMS1	C4	\$0.000	\$0.000	\$0.000	C20	Y
CPA1	C2	\$72.691	\$9.575	\$2.067	C15	Y
CPA2	C2	\$129.875	\$17.107	\$3.692	C15	Y
CPA3	C2	\$164.523	\$21.671	\$4.678	C15	Y
CPA4	C2	\$185.362	\$24.415	\$5.270	C15	Y
CPA5	C2	\$227.038	\$29.905	\$6.455	C15	Y

OBJ COST TABLE, CONT.

Cost Factors						
OBJ CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
CPB1	C4	\$982.853	\$0.000	\$0.000	C20	Y
CPB2	C2	\$0.000	\$58.733	\$4.026	C30	Y
CPB3	C2	\$0.000	\$82.723	\$5.670	C30	Y
CPB4	C2	\$0.000	\$115.812	\$7.938	C30	Y
CPC1	C4	\$6,685.800	\$0.000	\$0.000	C15	Y
CPC2	C4	\$23,197.700	\$0.000	\$0.000	C15	Y
CPC3	C4	\$39,709.600	\$0.000	\$0.000	C15	Y
CPK1	CLF	\$7.250	\$0.000	\$0.000	C15	Y
CPK2	CLF	\$5.941	\$0.000	\$0.000	C15	Y
CRC1	C1	\$12.148	\$0.000	\$0.000	C20	Y
CRF0	C5	\$12.557	\$0.000	\$0.000	C20	Y
CRF1	C5	\$0.675	\$2.139	\$0.000	C20	Y
CRF2	C5	\$4.830	\$3.663	\$0.000	C20	Y
CRF3	C5	\$0.000	\$3.020	\$0.000	C20	Y
CRF4	C5	\$6.717	\$1.524	\$0.000	C20	Y
CRF5	C5	\$16.947	\$1.100	\$0.000	C20	Y
CRF6	C5	\$1.683	\$6.274	\$0.000	C30	Y
CRF7	C5	\$2.610	\$9.050	\$0.000	C30	Y
CRF8	C5	\$3.318	\$0.000	\$0.000	C20	Y
CRF9	C5	\$10.200	\$0.000	\$0.000	C20	Y
CRFC	C5	\$2.121	\$2.283	\$0.000	C20	Y
CRFV	C5	\$19.180	\$1.432	\$0.000	C20	Y
CRP5	C2	\$5,396.251	\$0.000	\$48.146	C20	Y
CRS1	C2	\$186.235	\$98.601	\$7.824	C20	Y
CRS2	C2	\$184.393	\$97.627	\$7.747	C20	Y
CRS3	C2	\$287.171	\$152.042	\$12.066	C20	Y
CRW1	C2	\$0.000	\$156.630	\$7.297	C15	Y
CSB1	C2	\$0.000	\$419.712	\$11.815	C30	Y
CSB2	C2	\$0.000	\$466.348	\$14.574	C30	Y
CSB3	C2	\$0.000	\$512.982	\$18.102	C30	Y
CSB4	C2	\$0.000	\$377.742	\$11.124	C30	Y
CSB5	C2	\$0.000	\$419.712	\$13.807	C30	Y
CSB6	C2	\$0.000	\$461.684	\$17.258	C30	Y
CSH1	C2	\$1,880.460	\$148.674	\$14.673	C30	Y
CSH2	C2	\$1,910.111	\$151.018	\$14.905	C30	Y
CSH4	C2	\$0.000	\$439.176	\$13.480	C30	Y
CSH5	C2	\$0.000	\$130.571	\$12.862	C20	Y
CSH6	C1	\$6.139	\$0.000	\$0.000	C20	Y

OBJ COST TABLE, CONT.

Cost Factors						
OBJ CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
CSK1	C1	\$23.357	\$0.000	\$0.000	C20	Y
CSS1	C1	\$2.615	\$0.000	\$0.000	C20	Y
CSS2	C1	\$3.288	\$0.000	\$0.000	C20	Y
CSU1	C4	\$5,256.862	\$0.000	\$0.000	C15	Y
CSU2	C4	\$7,494.326	\$0.000	\$0.000	C15	Y
CSU3	C4	\$8,911.229	\$0.000	\$0.000	C15	Y
CTA1	C7C	\$0.000	\$80.715	\$33.256	C20	Y
CTA4	C7C	\$493.243	\$7.399	\$98.658	C30	Y
CTA6	C7C	\$2,055.391	\$60.840	\$17.266	C30	Y
CTA8	C2	\$376.193	\$0.000	\$1.283	C30	Y
CTC1	C4	\$27,190.946	\$0.000	\$0.000	C15	Y
CTC2	C4	\$34,399.454	\$0.000	\$0.000	C15	Y
CTC3	C4	\$26,569.977	\$0.000	\$0.000	C15	Y
CTR1	C2	\$14,576.505	\$293.955	\$100.931	C30	Y
CTR2	C2	\$15,663.416	\$315.875	\$108.458	C40	Y
CTR3	C2	\$10,775.970	\$217.312	\$74.616	C30	Y
CTR4	C2	\$11,474.348	\$231.396	\$79.452	C40	Y
CTU1	CLF	\$346.218	\$0.000	\$0.000	C20	Y
CWH1	C4	\$8,809.048	\$0.000	\$0.000	C15	Y
CWH2	C4	\$12,583.486	\$0.000	\$0.000	C15	Y
CWH3	C4	\$14,975.179	\$0.000	\$0.000	C15	Y
I01A	CLF	\$9.303	\$0.000	\$0.000	C30	Y
I01C	CLF	\$22.132	\$0.000	\$0.000	C30	Y
I01D	CLF	\$8.020	\$0.000	\$0.000	C30	Y
I01E	CLF	\$8.732	\$0.000	\$0.000	C30	Y
I01F	CLF	\$5.786	\$0.000	\$0.000	C30	Y
I01H	CLF	\$9.940	\$0.000	\$0.000	C40	Y
I01K	CLF	\$18.963	\$0.000	\$0.000	C30	Y
I01L	C4	\$191.497	\$0.000	\$0.000	C30	Y
I02A	CLF	\$19.763	\$0.000	\$0.000	C30	Y
I02C	CLF	\$25.864	\$0.000	\$0.000	C30	Y
I02D	CLF	\$16.617	\$0.000	\$0.000	C30	Y
I02E	CLF	\$18.487	\$0.000	\$0.000	C30	Y
I02F	CLF	\$8.608	\$0.000	\$0.000	C30	Y
I02H	CLF	\$16.382	\$0.000	\$0.000	C40	Y
I02K	CLF	\$20.268	\$0.000	\$0.000	C30	Y
I02L	C4	\$346.665	\$0.000	\$0.000	C30	Y
I02M	CLF	\$10.484	\$0.000	\$0.000	C30	Y

OBJ COST TABLE, CONT.

OBJ CODE	Cost Factors		DEPRECIATION		TABLE	APPLY ECF
	CALCULATION TYPE	C1	C2	C3		
I02P	CLF	\$14.121	\$0.000	\$0.000	C35	Y
I03A	CLF	\$36.200	\$0.000	\$0.000	C30	Y
I03C	CLF	\$42.615	\$0.000	\$0.000	C30	Y
I03D	CLF	\$23.921	\$0.000	\$0.000	C30	Y
I03E	CLF	\$37.775	\$0.000	\$0.000	C30	Y
I03F	CLF	\$11.984	\$0.000	\$0.000	C30	Y
I03G	CLF	\$16.702	\$0.000	\$0.000	C30	Y
I03H	CLF	\$32.061	\$0.000	\$0.000	C40	Y
I03K	CLF	\$25.625	\$0.000	\$0.000	C30	Y
I03L	C4	\$1,354.485	\$0.000	\$0.000	C30	Y
I03M	CLF	\$12.935	\$0.000	\$0.000	C30	Y
I03N	CLF	\$12.835	\$0.000	\$0.000	C35	Y
I03P	CLF	\$18.295	\$0.000	\$0.000	C35	Y
I04A	CLF	\$64.276	\$0.000	\$0.000	C30	Y
I04B	CLF	\$22.118	\$0.000	\$0.000	C30	Y
I04C	CLF	\$54.556	\$0.000	\$0.000	C30	Y
I04D	CLF	\$32.182	\$0.000	\$0.000	C30	Y
I04E	CLF	\$56.708	\$0.000	\$0.000	C30	Y
I04F	CLF	\$15.477	\$0.000	\$0.000	C30	Y
I04G	CLF	\$17.298	\$0.000	\$0.000	C30	Y
I04H	CLF	\$45.848	\$0.000	\$0.000	C40	Y
I04K	CLF	\$30.933	\$0.000	\$0.000	C30	Y
I04L	C4	\$755.087	\$0.000	\$0.000	C30	Y
I04M	CLF	\$15.529	\$0.000	\$0.000	C30	Y
I04N	CLF	\$13.058	\$0.000	\$0.000	C35	Y
I04P	CLF	\$16.887	\$0.000	\$0.000	C35	Y
I04R	CLF	\$19.940	\$0.000	\$0.000	C25	Y
I04T	CLF	\$14.236	\$0.000	\$0.000	C35	Y
I06A	CLF	\$135.474	\$0.000	\$0.000	C30	Y
I06B	CLF	\$31.419	\$0.000	\$0.000	C30	Y
I06C	CLF	\$92.138	\$0.000	\$0.000	C30	Y
I06D	CLF	\$51.782	\$0.000	\$0.000	C30	Y
I06F	CLF	\$22.248	\$0.000	\$0.000	C30	Y
I06G	CLF	\$23.510	\$0.000	\$0.000	C30	Y
I06H	CLF	\$79.016	\$0.000	\$0.000	C40	Y
I06K	CLF	\$42.708	\$0.000	\$0.000	C30	Y
I06L	C4	\$1,598.396	\$0.000	\$0.000	C30	Y
I06M	CLF	\$22.552	\$0.000	\$0.000	C30	Y

OBV COST TABLE, CONT.

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
I06N	CLF	\$15.702	\$0.000	\$0.000	C35	Y
I06P	CLF	\$21.931	\$0.000	\$0.000	C35	Y
I06Q	CLF	\$7.875	\$0.000	\$0.000	C25	Y
I06R	CLF	\$21.112	\$0.000	\$0.000	C25	Y
I06S	CLF	\$20.052	\$0.000	\$0.000	C35	Y
I06T	CLF	\$20.640	\$0.000	\$0.000	C35	Y
I08A	CLF	\$210.734	\$0.000	\$0.000	C30	Y
I08B	CLF	\$33.887	\$0.000	\$0.000	C30	Y
I08D	CLF	\$53.038	\$0.000	\$0.000	C30	Y
I08F	CLF	\$28.984	\$0.000	\$0.000	C30	Y
I08G	CLF	\$31.010	\$0.000	\$0.000	C30	Y
I08H	CLF	\$130.010	\$0.000	\$0.000	C40	Y
I08K	CLF	\$58.389	\$0.000	\$0.000	C30	Y
I08L	C4	\$2,750.487	\$0.000	\$0.000	C30	Y
I08N	CLF	\$17.393	\$0.000	\$0.000	C35	Y
I08P	CLF	\$20.746	\$0.000	\$0.000	C35	Y
I08Q	CLF	\$10.107	\$0.000	\$0.000	C25	Y
I08R	CLF	\$22.565	\$0.000	\$0.000	C25	Y
I08S	CLF	\$24.348	\$0.000	\$0.000	C35	Y
I08T	CLF	\$24.972	\$0.000	\$0.000	C35	Y
I10B	CLF	\$42.394	\$0.000	\$0.000	C30	Y
I10D	CLF	\$79.790	\$0.000	\$0.000	C30	Y
I10F	CLF	\$37.780	\$0.000	\$0.000	C30	Y
I10G	CLF	\$40.257	\$0.000	\$0.000	C30	Y
I10H	CLF	\$204.391	\$0.000	\$0.000	C40	Y
I10K	CLF	\$67.028	\$0.000	\$0.000	C30	Y
I10L	C4	\$4,268.446	\$0.000	\$0.000	C30	Y
I10P	CLF	\$25.902	\$0.000	\$0.000	C35	Y
I10Q	CLF	\$12.571	\$0.000	\$0.000	C25	Y
I10R	CLF	\$24.400	\$0.000	\$0.000	C25	Y
I10S	CLF	\$31.186	\$0.000	\$0.000	C35	Y
I10T	CLF	\$39.016	\$0.000	\$0.000	C35	Y
I12B	CLF	\$48.678	\$0.000	\$0.000	C30	Y
I12D	CLF	\$93.439	\$0.000	\$0.000	C30	Y
I12F	CLF	\$51.870	\$0.000	\$0.000	C30	Y
I12G	CLF	\$56.789	\$0.000	\$0.000	C30	Y
I12H	CLF	\$217.361	\$0.000	\$0.000	C40	Y
I12K	CLF	\$77.839	\$0.000	\$0.000	C30	Y

OBV COST TABLE, CONT.

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
I12L	C4	\$5,890.195	\$0.000	\$0.000	C30	Y
I12P	CLF	\$30.137	\$0.000	\$0.000	C35	Y
I12Q	CLF	\$14.492	\$0.000	\$0.000	C25	Y
I12R	CLF	\$26.675	\$0.000	\$0.000	C25	Y
I12S	CLF	\$34.571	\$0.000	\$0.000	C35	Y
I12T	CLF	\$46.385	\$0.000	\$0.000	C35	Y
I15P	CLF	\$53.527	\$0.000	\$0.000	C35	Y
I15R	CLF	\$27.902	\$0.000	\$0.000	C25	Y
I15T	CLF	\$66.083	\$0.000	\$0.000	C35	Y
I16B	CLF	\$76.621	\$0.000	\$0.000	C30	Y
I16D	CLF	\$117.933	\$0.000	\$0.000	C30	Y
I16G	CLF	\$89.176	\$0.000	\$0.000	C30	Y
I16J	CLF	\$33.182	\$0.000	\$0.000	C30	Y
I16K	CLF	\$114.793	\$0.000	\$0.000	C30	Y
I16L	C4	\$10,041.874	\$0.000	\$0.000	C30	Y
I16Q	CLF	\$16.726	\$0.000	\$0.000	C25	Y
I16S	CLF	\$45.366	\$0.000	\$0.000	C35	Y
I24B	CLF	\$112.570	\$0.000	\$0.000	C30	Y
I24D	CLF	\$181.506	\$0.000	\$0.000	C30	Y
I24J	CLF	\$53.322	\$0.000	\$0.000	C30	Y
I24L	C4	\$21,926.056	\$0.000	\$0.000	C30	Y
I24Q	CLF	\$34.599	\$0.000	\$0.000	C25	Y
I24R	CLF	\$55.785	\$0.000	\$0.000	C25	Y
I24S	CLF	\$64.892	\$0.000	\$0.000	C35	Y
I24T	CLF	\$108.307	\$0.000	\$0.000	C35	Y
I48B	CLF	\$244.063	\$0.000	\$0.000	C30	Y
I48D	CLF	\$512.602	\$0.000	\$0.000	C30	Y
I48J	CLF	\$159.952	\$0.000	\$0.000	C30	Y
I48L	C4	\$79,958.747	\$0.000	\$0.000	C30	Y
I48R	CLF	\$152.994	\$0.000	\$0.000	C25	Y
I48S	CLF	\$158.548	\$0.000	\$0.000	C35	Y
IBA1	C4	\$182.532	\$0.000	\$0.000	C30	Y
IBF1	C1	\$16.066	\$0.000	\$0.000	C30	Y
IDE1	CLF	\$182.188	\$0.000	\$0.000	C15	Y
IDE2	CLF	\$185.734	\$0.000	\$0.000	C30	Y
IDE3	CLF	\$164.764	\$0.000	\$0.000	C30	Y
IDE4	CLF	\$176.515	\$0.000	\$0.000	C10	Y
IDW1	C1	\$4.001	\$0.000	\$0.000	C50	Y

OBY COST TABLE, CONT.

OBY CODE	Cost Factors		DEPRECIATION C2	C3	TABLE	APPLY ECF
	CALCULATION TYPE	C1				
IDW2	C1	\$4.761	\$0.000	\$0.000	C50	Y
IDW3	C1	\$9.401	\$0.000	\$0.000	C50	Y
IMB1	C1	\$653.385	\$0.000	\$0.000	C30	Y
IMM1	C1	\$14.800	\$0.000	\$0.000	C30	Y
IMM2	C1	\$18.892	\$0.000	\$0.000	C30	Y
IMT1	C1	\$409.961	\$0.000	\$0.000	C20	Y
IPL1	C1	\$3.728	\$0.000	\$0.000	C15	Y
IPL2	C1	\$2.593	\$0.000	\$0.000	C10	Y
IPL3	C1	\$2.847	\$0.000	\$0.000	C30	Y
IRE1	C1	\$36.164	\$0.000	\$0.000	C40	Y
IRE2	C1	\$15.479	\$0.000	\$0.000	C40	Y
IRE3	C1	\$32.548	\$0.000	\$0.000	C40	Y
IRE4	C1	\$17.393	\$0.000	\$0.000	C40	Y
IRL1	CLF	\$82.519	\$0.000	\$0.000	C35	Y
IRL2	CLF	\$87.928	\$0.000	\$0.000	C35	Y
IRL3	CLF	\$92.021	\$0.000	\$0.000	C35	Y
IRL4	CLF	\$95.212	\$0.000	\$0.000	C35	Y
IRM1	CLF	\$48.604	\$0.000	\$0.000	C10	Y
IRM2	CLF	\$69.603	\$0.000	\$0.000	C10	Y
IRM3	CLF	\$119.858	\$0.000	\$0.000	C10	Y
IRR1	CLF	\$63.596	\$0.000	\$0.000	C20	Y
IRR2	CLF	\$79.581	\$0.000	\$0.000	C20	Y
IRR3	CLF	\$86.733	\$0.000	\$0.000	C20	Y
IRR4	CLF	\$88.982	\$0.000	\$0.000	C20	Y
IRR5	CLF	\$98.220	\$0.000	\$0.000	C20	Y
IRR6	CLF	\$118.359	\$0.000	\$0.000	C20	Y
IRR7	CLF	\$110.883	\$0.000	\$0.000	C20	Y
IRR8	CLF	\$123.464	\$0.000	\$0.000	C20	Y
IRT1	C1	\$89.539	\$0.000	\$0.000	C30	Y
IRT2	C1	\$35.506	\$0.000	\$0.000	C30	Y
IRT3	C1	\$24.444	\$0.000	\$0.000	C30	Y
IRT4	C1	\$13.128	\$0.000	\$0.000	C30	Y
IRT5	C1	\$9.664	\$0.000	\$0.000	C30	Y
IRT6	C1	\$7.435	\$0.000	\$0.000	C30	Y
IRT7	C1	\$6.635	\$0.000	\$0.000	C30	Y
IRT8	C1	\$5.987	\$0.000	\$0.000	C30	Y
IRY1	CLF	\$23.978	\$0.000	\$0.000	C10	Y
IRY2	CLF	\$74.354	\$0.000	\$0.000	C20	Y

OBJ COST TABLE, CONT.

OBJ CODE	Cost Factors		C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
	CALCULATION TYPE						
IRY3	CLF	\$74.354		\$0.000	\$0.000	C30	Y
IRY4	CLF	\$93.935		\$0.000	\$0.000	C30	Y
ISA1	C4	\$4,037.109		\$0.000	\$0.000	C35	Y
ISA2	C4	\$926.085		\$0.000	\$0.000	C35	Y
ISA3	C4	\$14,810.830		\$0.000	\$0.000	C35	Y
ISA4	C4	\$96.174		\$0.000	\$0.000	C35	Y
ISA5	C4	\$336.610		\$0.000	\$0.000	C35	Y
ISA6	C4	\$1,152.288		\$0.000	\$0.000	C35	Y
ISD1	C1	\$4.022		\$0.000	\$0.000	C35	Y
ISD2	C1	\$9.320		\$0.000	\$0.000	C35	Y
ISP1	C1	\$5.247		\$0.000	\$0.000	C25	Y
ISW1	C4	\$31,016.186		\$0.000	\$0.000	C35	Y
ISW2	C4	\$32,765.353		\$0.000	\$0.000	C35	Y
ISW3	C4	\$34,514.521		\$0.000	\$0.000	C35	Y
ISW4	C4	\$35,963.151		\$0.000	\$0.000	C35	Y
ISW5	C4	\$37,411.772		\$0.000	\$0.000	C35	Y
ISW6	C4	\$40,309.022		\$0.000	\$0.000	C35	Y
ISWK	C1	\$4.721		\$0.000	\$0.000	C20	Y
ITD1	C1	\$52.565		\$0.000	\$0.000	C30	Y
ITD2	C1	\$30.856		\$0.000	\$0.000	C30	Y
ITD3	C1	\$16.846		\$0.000	\$0.000	C30	Y
ITD4	C1	\$13.584		\$0.000	\$0.000	C30	Y
ITD5	C1	\$12.298		\$0.000	\$0.000	C30	Y
ITD6	C1	\$14.171		\$0.000	\$0.000	C30	Y
ITF1	C1	\$108.695		\$0.000	\$0.000	C30	Y
ITF2	C1	\$53.608		\$0.000	\$0.000	C30	Y
ITF3	C1	\$34.391		\$0.000	\$0.000	C30	Y
ITF4	C1	\$19.885		\$0.000	\$0.000	C30	Y
ITF5	C1	\$12.845		\$0.000	\$0.000	C30	Y
ITF6	C1	\$9.380		\$0.000	\$0.000	C30	Y
ITF7	C1	\$7.952		\$0.000	\$0.000	C30	Y
ITF8	C1	\$6.139		\$0.000	\$0.000	C30	Y
ITI1	C1	\$33.895		\$0.000	\$0.000	C30	Y
ITI2	C1	\$25.082		\$0.000	\$0.000	C30	Y
ITI3	C1	\$51.187		\$0.000	\$0.000	C30	Y
ITI4	C1	\$4.842		\$0.000	\$0.000	C30	Y
IWF1	C1	\$29.134		\$0.000	\$0.000	C30	Y
IWF2	C1	\$31.697		\$0.000	\$0.000	C30	Y

OBV COST TABLE, CONT.

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
IWF3	C1	\$34.351	\$0.000	\$0.000	C30	Y
IWW1	CLF	\$86.804	\$0.000	\$0.000	C20	Y
IWW2	CLF	\$559.105	\$0.000	\$0.000	C20	Y
IWW3	CLF	\$994.979	\$0.000	\$0.000	C20	Y
IWW4	CLF	\$1,093.645	\$0.000	\$0.000	C20	Y
RBB1	R1	\$707.363	\$143.675	\$12.749	R30	Y
RBB2	R1	\$1,064.121	\$216.137	\$19.180	R30	Y
RBD1	R1	\$0.000	\$0.000	\$20.925	R15	Y
RBD2	R1	\$0.000	\$0.000	\$34.875	R20	Y
RBD3	R1	\$0.000	\$0.000	\$39.990	R25	Y
RBQ1	R4	\$1,139.280	\$0.000	\$0.000	R25	Y
RCF1	R1	\$0.000	\$1,489.298	\$2.022	R20	Y
RCF2	R1	\$1,720.170	\$1,296.120	\$14.170	R20	Y
RCF3	R1	\$0.000	\$1,744.710	\$3.780	R20	Y
RCF4	R1	\$0.000	\$1,796.600	\$4.020	R20	Y
RGH1	R1	\$0.000	\$94.368	\$6.043	R25	Y
RGH2	R1	\$0.000	\$118.019	\$7.552	R25	Y
RGH3	R1	\$0.000	\$349.382	\$21.855	R25	Y
RGH4	R1	\$1,097.305	\$46.099	\$4.230	R25	Y
RGH5	R1	\$1,683.187	\$70.713	\$6.489	R25	Y
RGH6	R1	\$3,497.658	\$146.941	\$13.483	R25	Y
RHT1	R4	\$5,272.291	\$0.000	\$0.000	R15	Y
RLA1	R1	\$0.000	\$825.767	\$2.079	R50B	Y
RMS1	R1	\$0.000	\$0.000	\$0.000	R50B	N
RPA1	R1	\$71.758	\$9.452	\$2.040	R15	Y
RPA2	R1	\$128.080	\$16.887	\$3.645	R15	Y
RRA1	R1	\$3,535.227	\$0.000	\$27.061	R50B	Y
RRA2	R1	\$4,900.518	\$0.000	\$30.061	R50B	Y
RRA3	R1	\$2,927.985	\$0.000	\$22.550	R50B	Y
RRA4	R1	\$4,045.680	\$0.000	\$26.028	R50B	Y
RRC1	R1	\$0.000	\$0.000	\$11.992	R30	Y
RRC2	R1	\$0.000	\$0.000	\$11.992	R30	Y
RRF1	R5	\$0.666	\$2.112	\$0.000	R20	Y
RRF3	R5	\$0.000	\$2.981	\$0.000	R20	Y
RRF4	R5	\$6.631	\$1.504	\$0.000	R20	Y
RRF6	R5	\$1.661	\$6.193	\$0.000	R30	Y
RRF7	R5	\$2.577	\$8.934	\$0.000	R30	Y
RRF8	CLF	\$3.275	\$0.000	\$0.000	R20	Y

OBV COST TABLE, CONT.

Cost Factors						
OBV CODE	CALCULATION TYPE	C1	DEPRECIATION C2	C3	TABLE	APPLY ECF
RRG1	R1	\$5,811.173	\$0.000	\$28.964	R50B	Y
RRG2	R1	\$6,662.373	\$0.000	\$37.102	R50B	Y
RRG3	R1	\$5,063.585	\$0.000	\$23.404	R50B	Y
RRG4	R1	\$7,309.096	\$0.000	\$27.651	R50B	Y
RRP1	R1	\$10,099.952	\$0.000	\$14.245	R15	Y
RRP2	R1	\$10,631.513	\$0.000	\$19.620	R15	Y
RRP3	R1	\$14,664.047	\$0.000	\$28.980	R15	Y
RRP4	R1	\$15,325.954	\$0.000	\$28.270	R15	Y
RRS1	R1	\$145.850	\$77.220	\$6.128	R30	Y
RRS2	R1	\$142.088	\$75.228	\$5.970	R30	Y
RRS3	R1	\$244.699	\$129.555	\$10.281	R30	Y
RRSS	R4	\$5,189.400	\$0.000	\$0.000	R15	Y
RRT1	R1	\$588.649	\$0.000	\$6.082	R15	Y
RRT2	R1	\$0.000	\$10.861	\$2.940	R15	Y
RRT3	R1	\$0.000	\$70.629	\$5.501	R30	Y
RRT4	R1	\$0.000	\$134.677	\$6.692	R30	Y
RRT5	R1	\$0.000	\$37.927	\$4.710	R30	Y
RRT6	R1	\$0.000	\$106.015	\$4.343	R30	Y
RRT7	R1	\$0.000	\$83.257	\$5.634	R30	Y
RRT8	R1	\$26.539	\$154.737	\$1.298	R15	Y
RRZ1	R1	\$0.000	\$113.655	\$16.262	R15	Y
RSA1	R1	\$0.000	\$50.430	\$2.293	R50B	Y
RSA2	R1	\$0.000	\$0.000	\$0.000	R50B	Y
RSG1	R1	\$0.000	\$49.117	\$2.913	R50B	Y
RSG2	R1	\$0.000	\$0.000	\$0.000	R50B	Y
RTC1	R4	\$26,842.000	\$0.000	\$0.000	R15	Y
RTC2	R4	\$33,958.000	\$0.000	\$0.000	R15	Y
RTC3	R4	\$26,229.000	\$0.000	\$0.000	R15	Y
RYRT	R1	\$3,920.508	\$0.000	\$19.073	R15	Y

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
AAD1	H	R – Multiply Rate Times OBY Area	\$2.482	Hgt Adj. +6'
AAD1	I	R – Multiply Rate Times OBY Area	\$3.310	Hgt Adj. +8'
AAD1	J	R – Multiply Rate Times OBY Area	\$4.137	Hgt Adj. +10'
AAD1	K	R – Multiply Rate Times OBY Area	\$4.964	Hgt Adj. +12'
AAD1	L	R – Multiply Rate Times OBY Area	\$5.792	Hgt Adj. +14'
AAD1	PF	F – Flat Value Addition \$1,000.000		Plumbing Fixture
AAF1	FF1	R – Multiply Rate Times OBY Area	\$37.283	Roof – 10' wide
AAF1	FF2	R – Multiply Rate Times OBY Area	\$122.583	Mech. Feeder – automatic
AAF1	FF3	R – Multiply Rate Times OBY Area	\$90.679	Mech. Feeder – manual
AAF1	FF4	R – Multiply Rate Times OBY Area	\$30.371	Concrete Apron – 10' wide
AAF1	FF5	F – Flat Value Addition	\$612.291	Stock Waterer – cattle
AAF1	FF6	F – Flat Value Addition	\$279.170	Stock Waterer – hog
AAF2	FF1	R – Multiply Rate Times OBY Area	\$37.283	Roof – 10' wide
AAF2	FF2	R – Multiply Rate Times OBY Area	\$122.583	Mech. Feeder – automatic
AAF2	FF3	R – Multiply Rate Times OBY Area	\$90.679	Mech. Feeder – manual
AAF2	FF4	R – Multiply Rate Times OBY Area	\$30.371	Concrete Apron – 10' wide
AAF2	FF5	F – Flat Value Addition	\$612.291	Stock Waterer – cattle
AAF2	FF6	F – Flat Value Addition	\$279.170	Stock Waterer – hog
AAF3	FF1	R – Multiply Rate Times OBY Area	\$37.283	Roof – 10' wide
AAF3	FF2	R – Multiply Rate Times OBY Area	\$122.583	Mech. Feeder – automatic
AAF3	FF3	R – Multiply Rate Times OBY Area	\$90.679	Mech. Feeder – manual
AAF3	FF4	R – Multiply Rate Times OBY Area	\$30.371	Concrete Apron – 10' wide
AAF3	FF5	F – Flat Value Addition	\$612.291	Stock Waterer – cattle
AAF3	FF6	F – Flat Value Addition	\$279.170	Stock Waterer – hog
AAF4	FF1	R – Multiply Rate Times OBY Area	\$37.283	Roof – 10' wide
AAF4	FF2	R – Multiply Rate Times OBY Area	\$122.583	Mech. Feeder – automatic
AAF4	FF3	R – Multiply Rate Times OBY Area	\$90.679	Mech. Feeder – manual
AAF4	FF4	R – Multiply Rate Times OBY Area	\$30.371	Concrete Apron – 10' wide
AAF4	FF5	F – Flat Value Addition	\$612.291	Stock Waterer – cattle
AAF4	FF6	F – Flat Value Addition	\$279.170	Stock Waterer – hog
AAG1	1	R – Multiply Rate Times OBY Area	\$3.037	Concrete Floor
AAG1	2	R – Multiply Rate Times OBY Area	\$1.584	Steel Floor
AAG2	1	R – Multiply Rate Times OBY Area	\$3.037	Concrete Floor
AAG2	2	R – Multiply Rate Times OBY Area	\$1.584	Steel Floor
AAH1	1	R – Multiply Rate Times OBY Area	-\$3.037	Earth Floor
AAH1	2	R – Multiply Rate Times OBY Area	-\$1.130	No lighting
AAH1	3	R – Multiply Rate Times OBY Area	-\$1.413	Wood Floor
AAH1	4	R – Multiply Rate Times OBY Area	\$0.948	Heating
RGH1	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RGH2	1	R – Multiply Rate Times OBY Area	\$3.010	Concrete Floor
RGH2	2	R – Multiply Rate Times OBY Area	\$0.940	Heating

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RGH2	A	R – Multiply Rate Times OBY Area	-\$0.290	Hgt Adj. -1'
RGH2	B	R – Multiply Rate Times OBY Area	-\$0.580	Hgt Adj. -2'
RGH2	C	R – Multiply Rate Times OBY Area	-\$0.870	Hgt Adj. -3'
RGH2	D	R – Multiply Rate Times OBY Area	\$0.290	Hgt Adj. +1'
RGH2	E	R – Multiply Rate Times OBY Area	\$0.580	Hgt Adj. +2'
RGH2	F	R – Multiply Rate Times OBY Area	\$0.870	Hgt Adj. +3'
RGH2	G	R – Multiply Rate Times OBY Area	\$1.160	Hgt Adj. +4'
RGH2	H	R – Multiply Rate Times OBY Area	\$1.740	Hgt Adj. +6'
RGH2	I	R – Multiply Rate Times OBY Area	\$2.320	Hgt Adj. +8'
RGH2	J	R – Multiply Rate Times OBY Area	\$2.900	Hgt Adj. +10'
RGH2	K	R – Multiply Rate Times OBY Area	\$3.480	Hgt Adj. +12'
RGH2	L	R – Multiply Rate Times OBY Area	\$4.060	Hgt Adj. +14'
RGH2	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RGH3	1	R – Multiply Rate Times OBY Area	\$3.010	Concrete Floor
RGH3	2	R – Multiply Rate Times OBY Area	\$0.940	Heating
RGH3	A	R – Multiply Rate Times OBY Area	-\$0.840	Hgt Adj. -1'
RGH3	B	R – Multiply Rate Times OBY Area	-\$1.680	Hgt Adj. -2'
RGH3	C	R – Multiply Rate Times OBY Area	-\$2.520	Hgt Adj. -3'
RGH3	D	R – Multiply Rate Times OBY Area	\$0.840	Hgt Adj. +1'
RGH3	E	R – Multiply Rate Times OBY Area	\$1.680	Hgt Adj. +2'
RGH3	F	R – Multiply Rate Times OBY Area	\$2.520	Hgt Adj. +3'
RGH3	G	R – Multiply Rate Times OBY Area	\$3.360	Hgt Adj. +4'
RGH3	H	R – Multiply Rate Times OBY Area	\$5.040	Hgt Adj. +6'
RGH3	I	R – Multiply Rate Times OBY Area	\$6.720	Hgt Adj. +8'
RGH3	J	R – Multiply Rate Times OBY Area	\$8.400	Hgt Adj. +10'
RGH3	K	R – Multiply Rate Times OBY Area	\$10.080	Hgt Adj. +12'
RGH3	L	R – Multiply Rate Times OBY Area	\$11.760	Hgt Adj. +14'
RGH3	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RGH4	1	R – Multiply Rate Times OBY Area	\$3.010	Concrete Floor
RGH4	2	R – Multiply Rate Times OBY Area	\$0.940	Heating
RGH4	A	R – Multiply Rate Times OBY Area	-\$0.090	Hgt Adj. -1'
RGH4	B	R – Multiply Rate Times OBY Area	-\$0.180	Hgt Adj. -2'
RGH4	C	R – Multiply Rate Times OBY Area	-\$0.270	Hgt Adj. -3'
RGH4	D	R – Multiply Rate Times OBY Area	\$0.090	Hgt Adj. +1'
RGH4	E	R – Multiply Rate Times OBY Area	\$0.180	Hgt Adj. +2'
RGH4	F	R – Multiply Rate Times OBY Area	\$0.270	Hgt Adj. +3'
RGH4	G	R – Multiply Rate Times OBY Area	\$0.360	Hgt Adj. +4'
RGH4	H	R – Multiply Rate Times OBY Area	\$0.540	Hgt Adj. +6'
RGH4	I	R – Multiply Rate Times OBY Area	\$0.720	Hgt Adj. +8'
RGH4	J	R – Multiply Rate Times OBY Area	\$0.900	Hgt Adj. +10'
RGH4	K	R – Multiply Rate Times OBY Area	\$1.080	Hgt Adj. +12'
RGH4	L	R – Multiply Rate Times OBY Area	\$1.260	Hgt Adj. +14'
RGH4	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RGH5	1	R – Multiply Rate Times OBY Area	\$3.010	Concrete Floor
RGH5	2	R – Multiply Rate Times OBY Area	\$0.940	Heating

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RGH5	A	R – Multiply Rate Times OBY Area	-\$0.140	Hgt Adj. -1'
RGH5	B	R – Multiply Rate Times OBY Area	-\$0.280	Hgt Adj. -2'
RGH5	C	R – Multiply Rate Times OBY Area	-\$0.420	Hgt Adj. -3'
RGH5	D	R – Multiply Rate Times OBY Area	\$0.140	Hgt Adj. +1'
RGH5	E	R – Multiply Rate Times OBY Area	\$0.280	Hgt Adj. +2'
RGH5	F	R – Multiply Rate Times OBY Area	\$0.420	Hgt Adj. +3'
RGH5	G	R – Multiply Rate Times OBY Area	\$0.560	Hgt Adj. +4'
RGH5	H	R – Multiply Rate Times OBY Area	\$0.840	Hgt Adj. +6'
RGH5	I	R – Multiply Rate Times OBY Area	\$1.120	Hgt Adj. +8'
RGH5	J	R – Multiply Rate Times OBY Area	\$1.400	Hgt Adj. +10'
RGH5	K	R – Multiply Rate Times OBY Area	\$1.680	Hgt Adj. +12'
RGH5	L	R – Multiply Rate Times OBY Area	\$1.960	Hgt Adj. +14'
RGH5	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RGH6	1	R – Multiply Rate Times OBY Area	\$3.010	Concrete Floor
RGH6	2	R – Multiply Rate Times OBY Area	\$0.940	Heating
RGH6	A	R – Multiply Rate Times OBY Area	-\$0.300	Hgt Adj. -1'
RGH6	B	R – Multiply Rate Times OBY Area	-\$0.600	Hgt Adj. -2'
RGH6	C	R – Multiply Rate Times OBY Area	-\$0.900	Hgt Adj. -3'
RGH6	D	R – Multiply Rate Times OBY Area	\$0.300	Hgt Adj. +1'
RGH6	E	R – Multiply Rate Times OBY Area	\$0.600	Hgt Adj. +2'
RGH6	F	R – Multiply Rate Times OBY Area	\$0.900	Hgt Adj. +3'
RGH6	G	R – Multiply Rate Times OBY Area	\$1.200	Hgt Adj. +4'
RGH6	H	R – Multiply Rate Times OBY Area	\$1.800	Hgt Adj. +6'
RGH6	I	R – Multiply Rate Times OBY Area	\$2.400	Hgt Adj. +8'
RGH6	J	R – Multiply Rate Times OBY Area	\$3.000	Hgt Adj. +10'
RGH6	K	R – Multiply Rate Times OBY Area	\$3.600	Hgt Adj. +12'
RGH6	L	R – Multiply Rate Times OBY Area	\$4.200	Hgt Adj. +14'
RGH6	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RLA1	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RLA1	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RLA1	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RLA1	4	R – Multiply Rate Times OBY Area	-\$2.980	Heating
RLA1	5	F – Flat Value Addition	\$450.000	Garage Door Opener
RLA1	P	R – Multiply Rate Times OBY Area	-\$2.040	No plumbing
RLA1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RPA1	1	R – Multiply Rate Times OBY Area	\$11.110	Heating for Asphalt Paving
RPA2	1	R – Multiply Rate Times OBY Area	\$11.110	Heating for Concrete
Attached Garages				
RRA1	1	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRA1	2	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRA1	3	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRA1	4	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRA1	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRA1	6	R – Multiply Rate Times OBY Area	\$6.510	Loft

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRA1	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRA1	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRA1	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRA1	A	R – Multiply Rate Times OBY Area	-\$0.670	Hgt Adj. -1'
RRA1	B	R – Multiply Rate Times OBY Area	-\$1.340	Hgt Adj. -2'
RRA1	C	R – Multiply Rate Times OBY Area	-\$2.010	Hgt Adj. -3'
RRA1	D	R – Multiply Rate Times OBY Area	\$0.670	Hgt Adj. +1'
RRA1	E	R – Multiply Rate Times OBY Area	\$1.340	Hgt Adj. +2'
RRA1	F	R – Multiply Rate Times OBY Area	\$2.010	Hgt Adj. +3'
RRA1	G	R – Multiply Rate Times OBY Area	\$2.680	Hgt Adj. +4'
RRA1	H	R – Multiply Rate Times OBY Area	\$4.020	Hgt Adj. +6'
RRA1	I	R – Multiply Rate Times OBY Area	\$5.360	Hgt Adj. +8'
RRA1	J	R – Multiply Rate Times OBY Area	\$6.700	Hgt Adj. +10'
RRA1	K	R – Multiply Rate Times OBY Area	\$8.040	Hgt Adj. +12'
RRA1	L	R – Multiply Rate Times OBY Area	\$9.380	Hgt Adj. +14'
RRA1	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRA1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture

Attached Garages

RRA2	1	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRA2	2	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRA2	3	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRA2	4	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRA2	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRA2	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRA2	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRA2	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRA2	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRA2	A	R – Multiply Rate Times OBY Area	-\$0.780	Hgt Adj. -1'
RRA2	B	R – Multiply Rate Times OBY Area	-\$1.560	Hgt Adj. -2'
RRA2	C	R – Multiply Rate Times OBY Area	-\$2.340	Hgt Adj. -3'
RRA2	D	R – Multiply Rate Times OBY Area	\$0.780	Hgt Adj. +1'
RRA2	E	R – Multiply Rate Times OBY Area	\$1.560	Hgt Adj. +2'
RRA2	F	R – Multiply Rate Times OBY Area	\$2.340	Hgt Adj. +3'
RRA2	G	R – Multiply Rate Times OBY Area	\$3.120	Hgt Adj. +4'
RRA2	H	R – Multiply Rate Times OBY Area	\$4.680	Hgt Adj. +6'
RRA2	I	R – Multiply Rate Times OBY Area	\$6.240	Hgt Adj. +8'
RRA2	J	R – Multiply Rate Times OBY Area	\$7.800	Hgt Adj. +10'
RRA2	K	R – Multiply Rate Times OBY Area	\$9.360	Hgt Adj. +12'
RRA2	L	R – Multiply Rate Times OBY Area	\$10.920	Hgt Adj. +14'
RRA2	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRA2	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRA3	1	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRA3	2	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRA3	3	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRA3	4	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRA3	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRA3	6	R – Multiply Rate Times OBY Area	\$6.510	Loft

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRA3	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRA3	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRA3	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRA3	A	R – Multiply Rate Times OBY Area	-\$0.550	Hgt Adj. -1'
RRA3	B	R – Multiply Rate Times OBY Area	-\$1.100	Hgt Adj. -2'
RRA3	C	R – Multiply Rate Times OBY Area	-\$1.650	Hgt Adj. -3'
RRA3	D	R – Multiply Rate Times OBY Area	\$0.550	Hgt Adj. +1'
RRA3	E	R – Multiply Rate Times OBY Area	\$1.100	Hgt Adj. +2'
RRA3	F	R – Multiply Rate Times OBY Area	\$1.650	Hgt Adj. +3'
RRA3	G	R – Multiply Rate Times OBY Area	\$2.200	Hgt Adj. +4'
RRA3	H	R – Multiply Rate Times OBY Area	\$3.300	Hgt Adj. +6'
Attached Garages				
RRA3	I	R – Multiply Rate Times OBY Area	\$4.400	Hgt Adj. +8'
RRA3	J	R – Multiply Rate Times OBY Area	\$5.500	Hgt Adj. +10'
RRA3	K	R – Multiply Rate Times OBY Area	\$6.600	Hgt Adj. +12'
RRA3	L	R – Multiply Rate Times OBY Area	\$7.700	Hgt Adj. +14'
RRA3	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRA3	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRA4	1	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRA4	2	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRA4	3	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRA4	4	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRA4	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRA4	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRA4	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRA4	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRA4	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRA4	A	R – Multiply Rate Times OBY Area	-\$0.670	Hgt Adj. -1'
RRA4	B	R – Multiply Rate Times OBY Area	-\$1.340	Hgt Adj. -2'
RRA4	C	R – Multiply Rate Times OBY Area	-\$2.010	Hgt Adj. -3'
RRA4	D	R – Multiply Rate Times OBY Area	\$0.670	Hgt Adj. +1'
RRA4	E	R – Multiply Rate Times OBY Area	\$1.340	Hgt Adj. +2'
RRA4	F	R – Multiply Rate Times OBY Area	\$2.010	Hgt Adj. +3'
RRA4	G	R – Multiply Rate Times OBY Area	\$2.680	Hgt Adj. +4'
RRA4	H	R – Multiply Rate Times OBY Area	\$4.020	Hgt Adj. +6'
RRA4	I	R – Multiply Rate Times OBY Area	\$5.360	Hgt Adj. +8'
RRA4	J	R – Multiply Rate Times OBY Area	\$6.700	Hgt Adj. +10'
RRA4	K	R – Multiply Rate Times OBY Area	\$8.040	Hgt Adj. +12'
RRA4	L	R – Multiply Rate Times OBY Area	\$9.380	Hgt Adj. +14'
RRA4	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRA4	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRC1	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRC1	2	R – Multiply Rate Times OBY Area	\$2.990	Electricity
RRC1	A	R – Multiply Rate Times OBY Area	-\$0.230	Hgt Adj. -1'
RRC1	B	R – Multiply Rate Times OBY Area	-\$0.460	Hgt Adj. -2'
RRC1	C	R – Multiply Rate Times OBY Area	-\$0.690	Hgt Adj. -3'
RRC1	D	R – Multiply Rate Times OBY Area	\$0.230	Hgt Adj. +1'

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRC1	E	R – Multiply Rate Times OBY Area	\$0.460	Hgt Adj. +2'
RRC1	F	R – Multiply Rate Times OBY Area	\$0.690	Hgt Adj. +3'
RRC1	G	R – Multiply Rate Times OBY Area	\$0.920	Hgt Adj. +4'
RRC1	H	R – Multiply Rate Times OBY Area	\$1.380	Hgt Adj. +6'
Attached Garages				
RRC1	I	R – Multiply Rate Times OBY Area	\$1.840	Hgt Adj. +8'
RRC1	J	R – Multiply Rate Times OBY Area	\$2.300	Hgt Adj. +10'
RRC1	K	R – Multiply Rate Times OBY Area	\$2.760	Hgt Adj. +12'
RRC1	L	R – Multiply Rate Times OBY Area	\$3.220	Hgt Adj. +14'
RRC2	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRC2	2	R – Multiply Rate Times OBY Area	\$2.990	Electricity
RRC2	A	R – Multiply Rate Times OBY Area	-\$0.230	Hgt Adj. -1'
RRC2	B	R – Multiply Rate Times OBY Area	-\$0.460	Hgt Adj. -2'
RRC2	C	R – Multiply Rate Times OBY Area	-\$0.690	Hgt Adj. -3'
RRC2	D	R – Multiply Rate Times OBY Area	\$0.230	Hgt Adj. +1'
RRC2	E	R – Multiply Rate Times OBY Area	\$0.460	Hgt Adj. +2'
RRC2	F	R – Multiply Rate Times OBY Area	\$0.690	Hgt Adj. +3'
RRC2	G	R – Multiply Rate Times OBY Area	\$0.920	Hgt Adj. +4'
RRC2	H	R – Multiply Rate Times OBY Area	\$1.380	Hgt Adj. +6'
RRC2	I	R – Multiply Rate Times OBY Area	\$1.840	Hgt Adj. +8'
RRC2	J	R – Multiply Rate Times OBY Area	\$2.300	Hgt Adj. +10'
RRC2	K	R – Multiply Rate Times OBY Area	\$2.760	Hgt Adj. +12'
RRC2	L	R – Multiply Rate Times OBY Area	\$3.220	Hgt Adj. +14'
Detached Garages				
RRG1	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRG1	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRG1	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRG1	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRG1	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRG1	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRG1	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRG1	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRG1	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRG1	A	R – Multiply Rate Times OBY Area	-\$0.800	Hgt Adj. -1'
RRG1	B	R – Multiply Rate Times OBY Area	-\$1.600	Hgt Adj. -2'
RRG1	C	R – Multiply Rate Times OBY Area	-\$2.400	Hgt Adj. -3'
RRG1	D	R – Multiply Rate Times OBY Area	\$0.800	Hgt Adj. +1'
RRG1	E	R – Multiply Rate Times OBY Area	\$1.600	Hgt Adj. +2'
RRG1	F	R – Multiply Rate Times OBY Area	\$2.400	Hgt Adj. +3'
RRG1	G	R – Multiply Rate Times OBY Area	\$3.200	Hgt Adj. +4'
RRG1	H	R – Multiply Rate Times OBY Area	\$4.800	Hgt Adj. +6'
RRG1	I	R – Multiply Rate Times OBY Area	\$6.400	Hgt Adj. +8'
RRG1	J	R – Multiply Rate Times OBY Area	\$8.000	Hgt Adj. +10'

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRG1	K	R – Multiply Rate Times OBY Area	\$9.600	Hgt Adj. +12'
Detached Garages				
RRG1	L	R – Multiply Rate Times OBY Area	\$11.200	Hgt Adj. +14'
RRG1	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRG1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRG2	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRG2	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRG2	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRG2	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRG2	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRG2	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRG2	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRG2	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRG2	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRG2	A	R – Multiply Rate Times OBY Area	-\$1.000	Hgt Adj. -1'
RRG2	B	R – Multiply Rate Times OBY Area	-\$2.000	Hgt Adj. -2'
RRG2	C	R – Multiply Rate Times OBY Area	-\$3.000	Hgt Adj. -3'
RRG2	D	R – Multiply Rate Times OBY Area	\$1.000	Hgt Adj. +1'
RRG2	E	R – Multiply Rate Times OBY Area	\$2.000	Hgt Adj. +2'
RRG2	F	R – Multiply Rate Times OBY Area	\$3.000	Hgt Adj. +3'
RRG2	G	R – Multiply Rate Times OBY Area	\$4.000	Hgt Adj. +4'
RRG2	H	R – Multiply Rate Times OBY Area	\$6.000	Hgt Adj. +6'
RRG2	I	R – Multiply Rate Times OBY Area	\$8.000	Hgt Adj. +8'
RRG2	J	R – Multiply Rate Times OBY Area	\$10.000	Hgt Adj. +10'
RRG2	K	R – Multiply Rate Times OBY Area	\$12.000	Hgt Adj. +12'
RRG2	L	R – Multiply Rate Times OBY Area	\$14.000	Hgt Adj. +14'
RRG2	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRG2	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRG3	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRG3	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRG3	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRG3	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRG3	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRG3	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRG3	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRG3	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRG3	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRG3	A	R – Multiply Rate Times OBY Area	-\$0.660	Hgt Adj. -1'
RRG3	B	R – Multiply Rate Times OBY Area	-\$1.320	Hgt Adj. -2'
RRG3	C	R – Multiply Rate Times OBY Area	-\$1.980	Hgt Adj. -3'
RRG3	D	R – Multiply Rate Times OBY Area	\$0.660	Hgt Adj. +1'
RRG3	E	R – Multiply Rate Times OBY Area	\$1.320	Hgt Adj. +2'
Detached Garages				
RRG3	F	R – Multiply Rate Times OBY Area	\$1.980	Hgt Adj. +3'
RRG3	G	R – Multiply Rate Times OBY Area	\$2.640	Hgt Adj. +4'
RRG3	H	R – Multiply Rate Times OBY Area	\$3.960	Hgt Adj. +6'
RRG3	I	R – Multiply Rate Times OBY Area	\$5.280	Hgt Adj. +8'
RRG3	J	R – Multiply Rate Times OBY Area	\$6.600	Hgt Adj. +10'

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRG3	K	R – Multiply Rate Times OBY Area	\$7.920	Hgt Adj. +12'
RRG3	L	R – Multiply Rate Times OBY Area	\$9.240	Hgt Adj. +14'
RRG3	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRG3	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRG4	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RRG4	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RRG4	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRG4	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRG4	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RRG4	6	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRG4	7	R – Multiply Rate Times OBY Area	\$19.420	Attic (finished)
RRG4	8	R – Multiply Rate Times OBY Area	\$35.430	1/2 Story
RRG4	9	R – Multiply Rate Times OBY Area	\$37.840	Full Story
RRG4	A	R – Multiply Rate Times OBY Area	-\$0.840	Hgt Adj. -1'
RRG4	B	R – Multiply Rate Times OBY Area	-\$1.680	Hgt Adj. -2'
RRG4	C	R – Multiply Rate Times OBY Area	-\$2.520	Hgt Adj. -3'
RRG4	D	R – Multiply Rate Times OBY Area	\$0.840	Hgt Adj. +1'
RRG4	E	R – Multiply Rate Times OBY Area	\$1.680	Hgt Adj. +2'
RRG4	F	R – Multiply Rate Times OBY Area	\$2.520	Hgt Adj. +3'
RRG4	G	R – Multiply Rate Times OBY Area	\$3.360	Hgt Adj. +4'
RRG4	H	R – Multiply Rate Times OBY Area	\$5.040	Hgt Adj. +6'
RRG4	I	R – Multiply Rate Times OBY Area	\$6.720	Hgt Adj. +8'
RRG4	J	R – Multiply Rate Times OBY Area	\$8.400	Hgt Adj. +10'
RRG4	K	R – Multiply Rate Times OBY Area	\$10.080	Hgt Adj. +12'
RRG4	L	R – Multiply Rate Times OBY Area	\$11.760	Hgt Adj. +14'
RRG4	P	R – Multiply Rate Times OBY Area	\$2.040	Plumbing (water service)
RRG4	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRP1	1	F – Flat Value Addition	-\$730.700	No Filter
RRP1	2	F – Flat Value Addition	\$1,790.250	Gas/Propane Heater
RRP1	3	F – Flat Value Addition	\$2,139.000	Electric Heater
RRP1	4	R – Multiply Rate Times OBY Area	\$3.830	Solar Heating
RRP1	5	F – Flat Value Addition	\$732.840	Diving Board
RRP1	7	F – Flat Value Addition	\$608.920	Underwater Lighting
RRP2	1	F – Flat Value Addition	-\$730.700	No Filter
RRP2	2	F – Flat Value Addition	\$1,790.250	Gas/Propane Heater
RRP2	3	F – Flat Value Addition	\$2,139.000	Electric Heater
RRP2	4	R – Multiply Rate Times OBY Area	\$3.830	Solar Heating
RRP2	5	F – Flat Value Addition	\$732.840	Diving Board
RRP2	7	F – Flat Value Addition	\$608.920	Underwater Lighting
RRP3	1	F – Flat Value Addition	-\$730.700	No Filter
RRP3	2	F – Flat Value Addition	\$1,790.250	Gas/Propane Heater
RRP3	3	F – Flat Value Addition	\$2,139.000	Electric Heater
RRP3	4	R – Multiply Rate Times OBY Area	\$3.830	Solar Heating
RRP3	5	F – Flat Value Addition	\$732.840	Diving Board
RRP3	6	R – Multiply Rate Times OBY Area	\$1.430	Lining
RRP3	7	F – Flat Value Addition	\$608.920	Underwater Lighting

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRP4	1	F – Flat Value Addition	-\$730.700	No Filter
RRP4	2	F – Flat Value Addition	\$1,790.250	Gas/Propane Heater
RRP4	3	F – Flat Value Addition	\$2,139.000	Electric Heater
RRP4	4	R – Multiply Rate Times OBY Area	\$3.830	Solar Heating
RRP4	5	F – Flat Value Addition	\$732.840	Diving Board
RRP4	6	R – Multiply Rate Times OBY Area	\$1.430	Lining
RRP4	7	F – Flat Value Addition	\$608.920	Underwater Lighting
RRS1	1	R – Multiply Rate Times OBY Area	-\$1.430	Earth Floor
RRS1	2	R – Multiply Rate Times OBY Area	\$1.580	Concrete Floor
RRS1	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRS1	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRS1	5	R – Multiply Rate Times OBY Area	\$1.120	Electricity
RRS1	6	R – Multiply Rate Times OBY Area	\$1.430	Lining
RRS1	7	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRS1	A	R – Multiply Rate Times OBY Area	-\$0.210	Hgt Adj. -1'
RRS1	B	R – Multiply Rate Times OBY Area	-\$0.420	Hgt Adj. -2'
RRS1	C	R – Multiply Rate Times OBY Area	-\$0.630	Hgt Adj. -3'
RRS1	D	R – Multiply Rate Times OBY Area	\$0.210	Hgt Adj. +1'
RRS1	E	R – Multiply Rate Times OBY Area	\$0.420	Hgt Adj. +2'
RRS1	F	R – Multiply Rate Times OBY Area	\$0.630	Hgt Adj. +3'
RRS1	G	R – Multiply Rate Times OBY Area	\$0.840	Hgt Adj. +4'
RRS1	H	R – Multiply Rate Times OBY Area	\$1.260	Hgt Adj. +6'
RRS1	I	R – Multiply Rate Times OBY Area	\$1.680	Hgt Adj. +8'
RRS1	J	R – Multiply Rate Times OBY Area	\$2.100	Hgt Adj. +10'
RRS1	K	R – Multiply Rate Times OBY Area	\$2.520	Hgt Adj. +12'
RRS1	L	R – Multiply Rate Times OBY Area	\$2.940	Hgt Adj. +14'
RRS1	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RRS1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRS2	1	R – Multiply Rate Times OBY Area	-\$1.430	Earth Floor
RRS2	2	R – Multiply Rate Times OBY Area	\$1.580	Concrete Floor
RRS2	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRS2	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRS2	5	R – Multiply Rate Times OBY Area	\$1.120	Electricity
RRS2	6	R – Multiply Rate Times OBY Area	\$1.430	Lining
RRS2	7	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRS2	A	R – Multiply Rate Times OBY Area	-\$0.210	Hgt Adj. -1'
RRS2	B	R – Multiply Rate Times OBY Area	-\$0.420	Hgt Adj. -2'
RRS2	C	R – Multiply Rate Times OBY Area	-\$0.630	Hgt Adj. -3'
RRS2	D	R – Multiply Rate Times OBY Area	\$0.210	Hgt Adj. +1'
RRS2	E	R – Multiply Rate Times OBY Area	\$0.420	Hgt Adj. +2'
RRS2	F	R – Multiply Rate Times OBY Area	\$0.630	Hgt Adj. +3'
RRS2	G	R – Multiply Rate Times OBY Area	\$0.840	Hgt Adj. +4'
RRS2	H	R – Multiply Rate Times OBY Area	\$1.260	Hgt Adj. +6'
RRS2	I	R – Multiply Rate Times OBY Area	\$1.680	Hgt Adj. +8'
RRS2	J	R – Multiply Rate Times OBY Area	\$2.100	Hgt Adj. +10'
RRS2	K	R – Multiply Rate Times OBY Area	\$2.520	Hgt Adj. +12'

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

OBY Code	MOD Code	Calculation Type	Adjustment	MOD Code Description
RRS2	L	R – Multiply Rate Times OBY Area	\$2.940	Hgt Adj. +14'
RRS2	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RRS2	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRS3	1	R – Multiply Rate Times OBY Area	-\$1.430	Earth Floor
RRS3	2	R – Multiply Rate Times OBY Area	\$1.580	Concrete Floor
RRS3	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RRS3	4	R – Multiply Rate Times OBY Area	\$0.940	Heating
RRS3	5	R – Multiply Rate Times OBY Area	\$1.120	Electricity
RRS3	6	R – Multiply Rate Times OBY Area	\$1.430	Lining
RRS3	7	R – Multiply Rate Times OBY Area	\$6.510	Loft
RRS3	A	R – Multiply Rate Times OBY Area	-\$0.360	Hgt Adj. -1'
RRS3	B	R – Multiply Rate Times OBY Area	-\$0.720	Hgt Adj. -2'
RRS3	C	R – Multiply Rate Times OBY Area	-\$1.080	Hgt Adj. -3'
RRS3	D	R – Multiply Rate Times OBY Area	\$0.360	Hgt Adj. +1'
RRS3	E	R – Multiply Rate Times OBY Area	\$0.720	Hgt Adj. +2'
RRS3	F	R – Multiply Rate Times OBY Area	\$1.080	Hgt Adj. +3'
RRS3	G	R – Multiply Rate Times OBY Area	\$1.440	Hgt Adj. +4'
RRS3	H	R – Multiply Rate Times OBY Area	\$2.160	Hgt Adj. +6'
RRS3	I	R – Multiply Rate Times OBY Area	\$2.880	Hgt Adj. +8'
RRS3	J	R – Multiply Rate Times OBY Area	\$3.600	Hgt Adj. +10'
RRS3	K	R – Multiply Rate Times OBY Area	\$4.320	Hgt Adj. +12'
RRS3	L	R – Multiply Rate Times OBY Area	\$5.040	Hgt Adj. +14'
RRS3	P	R – Multiply Rate Times OBY Area	\$0.420	Water Service
RRS3	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RRZ1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RSA1	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RSA1	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RSA1	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RSA1	4	R – Multiply Rate Times OBY Area	\$2.980	Heating
RSA1	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RSA1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RSG1	1	R – Multiply Rate Times OBY Area	-\$3.010	Earth Floor
RSG1	2	R – Multiply Rate Times OBY Area	-\$2.990	No Electricity
RSG1	3	R – Multiply Rate Times OBY Area	\$0.610	Insulation
RSG1	4	R – Multiply Rate Times OBY Area	\$2.980	Heating
RSG1	5	F – Flat Value Addition	\$450.000	Electric Door Opener
RSG1	PF	F – Flat Value Addition	\$1,000.000	Plumbing Fixture
RTC1	1	F – Flat Value Addition	\$10,245.000	Lighting
RTC1	2	F – Flat Value Addition	\$9,130.000	Fencing
RTC2	1	F – Flat Value Addition	\$10,245.000	Lighting
RTC2	2	F – Flat Value Addition	\$9,130.000	Fencing

COSTS FOR OTHER BUILDINGS AND YARD IMPROVEMENTS MODIFICATION CODES, CONT.

<u>OBY Code</u>	<u>MOD Code</u>	<u>Calculation Type</u>	<u>Adjustment</u>	<u>MOD Code Description</u>
RTC3	1	F – Flat Value Addition	\$10,245.000	Lighting
RTC3	2	F – Flat Value Addition	\$9,130.000	Fencing
RYRT	1	R – Multiply Rate Times OBY Area	\$2.990	Electricity
RYRT	3	F – Flat Value Addition	\$1,426.000	Wood Stove

COMMERCIAL BUILDINGS

COMMERCIAL/INDUSTRIAL VALUATION OVERVIEW

The Commercial/Industrial system provides for both the cost and income approaches to value. The cost approach is a model approach with adjustments to the component level. The income approach utilizes income models which do not require income and expense data on each individual property, but which permit income adjustment or override parameters on the exceptional properties. Limited applications of the market approach are available for multifamily type properties.

COST VALUATION

Pricing schedules and related cost tables are included in this section to assist the appraiser in arriving at accurate estimates of Replacement Cost New. They have been developed by applying segregated cost to all components. The application of the schedules involves the computer pricing of all components from the data collection form.

Costs have been developed for all basic structure types, interior and mechanical costs, and exterior wall costs; and are computed to develop an overall Replacement Cost New.

Since various construction types are necessary for different uses, several costs were developed for basic structures. High rise office buildings require different cost ranges than properties such as one-story warehouses, commercial buildings, and service stations. Interior finish, heating, plumbing, air conditioning and lighting requirements are varied for different uses, requiring cost ranges. Certain use types, such as Fast or Franchised Food Restaurants and Service Stations, begin with a specified cost, then are modified by grade. Building Other Features,

attached improvements, and Other Building and Yard Improvements are set up on a more simplified cost system requiring in most cases only minor modifications.

SELECTING THE PROPER QUALITY GRADE

The quality grade of materials and workmanship is one of the most significant adjustments to be made in the cost approach. Many buildings with similar square feet areas and uses can vary significantly in cost. This is due to quality of materials and workmanship. A better quality building is expected to have a longer economic life and requires less maintenance. The appraiser must analyze these characteristics in order to arrive at an estimate of quality grade.

Most properties will be computer priced at an average or typical building grade and will require no quality grade percent modification. The generated value for replacement less normal condition/utility factor will be accurate. It becomes the appraiser's responsibility to analyze the generated values.

QUALITY GRADES AND FACTORS

The commercial system uses an alphabetic grading scale with “A” as average quality of construction, with a range of grades from a low of “L” (low cost) to a high of “E” (excellent construction). A plus adjustment is allowed within each category. The relative value ranges are indicated by the following table.

Grade	Value
L (Low Cost)	74%
L +	78%
F (Fair)	84%
F+	90%
A (Average)	100%
A +	111%
G (Good)	133%
G +	144%
V (Very Good)	167%
V+	173%
E (Excellent)	185%
E+	191%

DESCRIPTIONS OF COMMERCIAL BUILDING OTHER FEATURES (BOF)

AIR CONDITIONING

AC1 Central A/C – air conditioning system, including ductwork, zone controls, power and electrical connections.

AC2 Unit A/C – individual “window”-type air conditioning unit.

AERIAL WALKWAY – AW1

This structure connects the upper stories of two buildings. It is an enclosed walkway and cost includes structural framing, exterior and interior finish, heating and lighting.

ATRIUM – COVER ONLY – AT1

An atrium cover is found over an interior courtyard. It typically has a metal frame and glazing and provides a greenhouse-like effect on the inside.

BALCONY – BA1

A railed platform which projects from the exterior of a building, above ground level with an entrance from the building’s interior.

BANKS

BC1 – DRIVE-IN CANOPY (Same description as commercial OBY's BC1.)

BC3 – DRIVE-IN WINDOW The large window located on the exterior of a drive-thru bank at which a teller is stationed.

BE0 – PNEUMATIC TUBES This is a conveying system used in drive-thru banks. It transfers bank transactions via a system of tube-like structures.

The number of pneumatic tube stations should be entered and not the number of lineal feet.

VAULTS These are the areas located in banks where money and other valuables are stored. The costs include the vault, alarm system, ventilation and interior finish. No doors are included in the cost. There are two types: Money vaults (BE1), which are more secure, and record vaults (BE2).

VAULT DOORS The vault doors are not included in the bank vault cost. There are three types: circular doors (BE3), rectangular doors (BE4) and records vault door (BE5).

BE6 – DEPOSIT CHUTE This is a system which carries transactions into the bank from a “night deposit” area.

BE8 – SERVICE WINDOW (Same description as Drive-in window above.)

BUILT-INS

Built-in appliances (BI1) are those which are an integral part of the structure and cannot be readily moved. They can be entered into the system as a BOF in two ways:

1) “Points” method

a) BOF code: enter BI1

b) Enter number of points in the units field

Example:

BD = \$500

GO = \$450
\$950

950/160 = 6 points

2) “Total Value” method

- a) Line: enter the line number
- b) BOF code: enter BI1
- c) Flat (+/-): should be blank
- d) Measurement 1: enter the total value
amount of the built-ins
- e) Measurement 2: enter a “1” right justified
- f) Identical units: enter a “1” right justified.
The system will multiply
the number of “units” by
the total cost value when
calculating the cost ap-
proach value.

BASEMENT TOP (BT1)

This is an area over a basement which has no aboveground structure. Cost includes structural steel beams covered with concrete.

COOLERS/FREEZERS

These are built-in, walk-in refrigeration units. Costs include metal clad framing, floors, doors, and refrigeration equipment. There are four different temperature ranges available.

CF1 – Cooler	32° to 60° F
CF2 – Chiller	5° to 31° F
CF3 – Freezer	-15° to 5° F
CR4 – Sharp Freeze	-45° to -15° F

COVERED MALL (CM1)

This is a canopy roof structure that connects 2 or more strip malls. Cost includes supporting frame, roof frame and roof cover.

CANOPIES

Structure costs include supporting frame, roof frame and cover, wiring and light fixtures.

CP5 – Low Cost Light steel frame, low cost built-up roof covering, lighting

CP6 – Average Medium Steel frame, medium grade built-up roof covering, lighting

CP7 – Good Heavy Steel frame, good grade built-up roof covering, lighting

COMPUTER ROOMS

Computer rooms require special floors, heating and cooling and fire control.

CR1 – Floor Computer Rooms floors are raised to allow for the electrical work necessary for their operation.

CR2 – Air Control proper room temperature and humidity are important factors for computer systems and separate systems are required to maintain the specifications.

CR3 – Fire Control This is a carbon dioxide fire suppressant system, since water will not effectively fight an electrical fire.

CRANEWAYS

Metal frames used for supporting cranes that are attached to buildings.

CN1 – Crane Rail – Light

CN2 – Crain Rail – Medium

CN3 – Crane Rail – Heavy

CW1 – Crane Way

DECKS

- RT1** – Wood Patio – cost includes complete installation of a softwood deck w/ steps & rails.
- RT2** – Concrete Patio – cost includes complete installation of a 4" unreinforced concrete slab.
- RT3** – Stone/Tile Patio – cost includes complete installation of a stone or tile patio with a sand base.
- RT4** – Cost includes complete installation of stone or tile patio with a concrete base.
- RT5** – Brick Patio – cost includes complete installation of a brick patio with a concrete base.
- RT6** – Masonry Stoop – cost includes complete installation of poured concrete steps.

DOCK HEIGHT FLOOR

- DH1** – This is a floor which moves up or down to accommodate different loading/unloading needs.

DOCKS LEVELER

- LD5** – this is a dock that has a floor area that moves up or down to accommodate different unloading/loading needs.

ENCLOSED ENTRY

- EE1** – This is an glass enclosed entry on a commercial structure. Cost includes an aluminum frame, door, auto opener, glazing and hardware.

ELEVATORS

Elevators move passengers and/or freight between levels of a multi-story structure. There are four types available:

- EL1** – This is an electric freight elevator
- EL2** – This is an electric passenger elevator
- EL3** – This is an hydraulic freight elevator
- EL4** – This is an hydraulic passenger elevator

It will be necessary for you to enter the elevator's speed and the number of "stops"(floors) it must make in order to generate the proper cost.

ESCALATORS

Escalators are moving stairways. They can be either 32" wide (**EL5**) or 48" wide (**EL6**). They should be measured by the amount of rise, in feet, from the bottom to the top.

GREENHOUSES

Specifications:

- GH1** – Wood or light metal frame, plastic covered, domed (Use the same specifications as GH2 except the walls are plastic.)
- GH2** – Continuous wall foundation; average quality wood or light metal frame with end wall doors; gravel or earth floor; adequate ventilation, electrical and water service.
- GH3** – Continuous wall foundation; average steel frame with end wall doors; gravel or earth floor; adequate ventila-

tion, electrical and water service.

HOISTS

Hoists are hydraulic, in-ground lifts used for raising vehicles into the air. There are several different codes that cover several different weights.

HS1 – This hoist is a single plunger type, 8000#

HS5 – This hoist is a double plunger type, 19500#

HS2 – This hoist is a double plunger type, 8000#

HS6 – This hoist is a double plunger type, 24000#

HS3 – This hoist is a double plunger type, 11000#

HS7 – This hoist is a double plunger type, 36000#

HS4 – This hoist is a double plunger type, 16500#

ROOFS

Monitor (MR1) A narrow gable or shed roofed structure built onto the roof of a building with the function of providing light and ventilation through its sides.

High Bay (MR2) A raised roof area necessary to accommodate a use which needs extra height.

OPEN AREAS

These are open areas within a structure.

Cost allows for the cost of the additional wall/floor supports needed to reinforce the non-open areas.

OA1 – Hi Rise Hotel, Apt

OA2 – Motel/dwelling

OA3 – Store/Restaurant

OA4 – Industrial/warehouse

OA5 – Banks/Office

OA6 – Theater/Auditorium

OA7 – Lt Mtl Buildings

OA8 – Hi Rise Office

ORNAMENTAL BRICK TRIM (OB1)

This is brick trim (not brick framing) found as ornamentation on a commercial structure. Cost includes complete installation of standard face brick.

OVERHEAD DOORS

These doors are found on service stations, warehouses, hangars, etc. There are several types of overhead doors:

OD1 Wood or metal sectional overhead door; cost includes door, installation and hardware.

OD2 Steel rollup doors; cost includes door, installation and hardware.

OD3 Wood or metal sectional overhead door w/mechanical operator; cost includes door installation, operator and hardware.

OD4 Steel rollup doors w/mechanical opera-

tor; cost includes door, installation, operator and hardware.

OD5 Hangar door; cost includes door, installation and hardware.

STORE FRONT

These codes will typically be used in a mall situation to address the storefronts. Costs include glazed areas, entrances, ornamentation and bulkheads. There are three choices available: Wood frame (**SF1**), average metal (**SF2**) and elaborate (**SF3**).

UTILITY BUILDINGS

A multipurpose structure that is used for general storage; it has minimum electrical service but no heat. They can be wood framed (**RS1**), metal framed (**RS2**), or concrete block framed (**RS3**).

COMMERCIAL/INDUSTRIAL COST SCHEDULES

The Commercial/Industrial Costs were derived in the following manner.

Numerous Structure Type Codes were created and combined into ten Basic Structure Types, which include the following:

FRAMING COST – The Frame Cost Rate (dollars per square foot of floor area excluding basement area) as a function of Construction Class and Basic Structure Type.

ROOFING COSTS – The cost rates for the roof framing and roofing materials (dollars per square foot of floor area covered) as a function of basic structure type. Insulation costs have been included in the roofing materials.

FLOOR STRUCTURE COST – The Structural Floor Cost (dollars per square foot of the floor area) as a function of the basic structure type.

EXTERIOR WALL MATERIAL COST – The Exterior Wall Material Cost (dollars per square foot of wall area) as a function of material type code and the basic structure type. All wall material costs include insulation, normal openings, and appropriate back-up materials when required.

CEILING AND FLOOR FINISH COST – The Ceiling and Floor Finish Cost (dollars per square foot of floor area) as a function of the Basic Structure Type or multi-use use type code.

BASEMENT COST – The Basement Wall Cost Rate (dollars per square foot of wall area) as a function of the Construction Class and Basic Structure Type. The cost of waterproofing has been added.

Use Type Codes were developed which equate to the type of interior utilization of the structure being described. Costs were developed for the specific use types, which include the following:

INTERIOR PARTITION COST – The Interior Partition Cost (dollars per square foot of floor area) as a function of use type code and quality or extent of occurrence code.

HEATING COST – The Heating Cost (dollars per square foot of floor area) as a function of the heating system type and the use type code.

AIR CONDITIONING COST – The Air Conditioning Cost (dollars per square foot of floor area) as a function of the air conditioning system type and the use type code.

PLUMBING COST – The Plumbing Cost (dollars per square foot of floor area) as a function of use type code and quality or extent of occurrence code.

LIGHTING COST – The Lighting Cost (dollars per square foot of floor area) as a function of use type code. Lighting costs are assumed to be 100% in all use type codes.

MANUAL PRICING INSTRUCTIONS

Although the Commercial/Industrial CAMA System has computer pricing capability, it is sometimes desirable to manually price improvements. The following is the correct procedure for manually pricing commercial/industrial improvements utilizing the computer-generated cost tables.

As an aid to manually pricing C/I improvements, a manual pricing work sheet has been provided. An example copy is shown at the end of this section.

Each of the Interior Exterior Lines is individually priced according to the following procedure.

1. Determine the Basic Structure Code by utilizing the Building Construction Type Cost Schedule and the Structure Type Code located in the General Building Data section of either the data collection form or the computer screen COM-S5.

Example:

Structure Type 321 (Restaurant) has a Basic Structure Code of 03.

2. Determine the Construction Class (Framing) and Floor Level of the Interior Exterior Lines.
3. Determine the Building Base Rate by using the Building Construction Type Cost Schedule – based on the Basic Structure Code, Construction Type, and Floor Level.
4. Determine the Exterior Wall Rate by utilizing the Exterior Wall Material Cost Schedule – based on the Exterior Wall Type Code and the Basic Structure Code.

5. Determine the Perimeter Area Ratio, PAR, (expressed to the nearest ten thousandth) by dividing the perimeter of the building by the area.
6. Multiply the Exterior Wall Rate times the PAR times the Wall Height to determine the Adjusted Wall Rate. This rate will be used to adjust the Building Base Rate for the cost of the exterior walls.
7. Add the Building Base Rate (Step 3) and the Adjusted Wall Rate (Step 6).
8. Based on the Use Code determine the Interior Base Rate by utilizing the Interior Cost Schedule.
9. The Interior Base Rate must be adjusted because of any difference between the actual interior of an area and what is included in the Base Rate. The first adjustment is for interior finish. Calculate the percent of unfinished and multiply by the Interior Finish Rate.

Example:

Use Code 034 (Retail Store) has an Interior Finish Rate = -\$5.75
 Interior Finish coded as 80% finished.
 - \$5.75 * 20% unfinished = -\$1.15

10. Determine any necessary adjustments to the Interior Base Rate because of partitioning. Use the rates in the Interior Costs and Adjustments Schedule appropriate for the Use Type and Partition code.
11. Determine any necessary adjustments to the Interior Base Rate for Heating and Air Conditioning. Use the rates in the Interior Costs and Adjustments Schedule appropriate for Use, Heating and Air Conditioning codes.
12. Determine any necessary adjustments to the Interior Base Rate for Plumbing. Use the adjustment appropriate for the Use Type and Plumbing code.
13. Determine the Total Interior Rate of the Interior Exterior Lines by adding the Interior Base Rate and any adjustments for Interior Finish, Partitions, Heating, Air Conditioning, and Plumbing.
14. Add the Total Exterior Rate (Step 7) and the Total Interior Rate (Step 13) to determine the Total Square Foot Rate.
15. Multiply the Total Square Foot Rate by the area of the Interior Exterior Lines to determine the Unadjusted Value of the Interior Exterior Lines.
16. Determine the Cost of Building Other Features/Attached Improvements (BOF) by utilizing the Building Other Features/Attached Improvements Cost Schedule – based on the BOF Type Code, unit of measure, and rate per unit. Select the rate per unit based on the BOF code, and multiply the rate times the appropriate measurement to determine the value of the BOF (rounded to the nearest \$10).
17. Add the BOF value(s) from Step 16 which belong with the Interior Exterior Lines to the Unadjusted Value of the Interior Exterior Lines to determine the Unadjusted Replacement Cost New (RCN) (rounded to the nearest \$10).
18. Calculate a Percent Good for the Interior Exterior Lines. Follow the instructions to calculate a Percent Good.

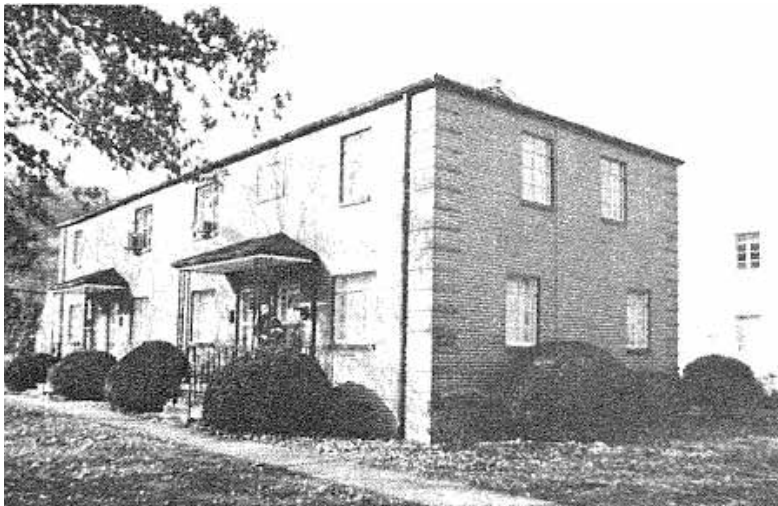
NOTE: Central air conditioning may or may not be included in the base rate based on the Use Code.

19. Multiply the Unadjusted RCN of the Interior Exterior Lines times the Percent Good to determine the Base Replacement Cost New Less Depreciation (RCNLD) (rounded to the nearest \$10).
20. Add all the Base RCNLD Interior Exterior Lines values to determine a Sub-total of Base RCNLD.
21. Multiply the Sub-total Base RCNLD times the Grade Factor (rounded to the nearest \$10) to determine the Building RCNLD.
22. Multiply the RCNLD for a single building times the Number of Identical Units.
23. Multiply the RCNLD for all main buildings on the record times the Economic Condition Factor and County Cost Multiplier rounding the result to the nearest \$10.
24. If extending this value to determine the taxpayer's base value, multiply this adjusted RCNLD by the Percent Ownership rounding this final result to the nearest \$10.
25. Calculate any Other Building and Yard Improvements (OBY) RCNLD Value using the Commercial Other Buildings and Yard Improvements Pricing Table.
26. Calculate the Adjusted Total Other Improvement Value by multiplying the Total Improvement Value by the Percent Complete and Percent of Ownership (rounded to the nearest \$10).
27. Add the Building RCNLD, Total OBY Value, and Adjusted Total Other Improvement Value to calculate the TOTAL VALUE of the Commercial record.

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS

The following photos contain representatives of major commercial building construction classes and grades.

Structure Type: Garden
Apartment
Structure Type Code: 211
Grade A+
Use Type: Apartment
Use Type Code: 011
Construction Class: 1



Structure Type: Garden Apartment
Structure Type Code: 211
Grade: A
Use Type: Apartment
Use Code: 011
Construction Class: 1

Structure Type: Garden Apartment
Structure Type Code: 211
Grade: A
Use Type: Apartment
Use Type Code: 011
Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Garden Apartment

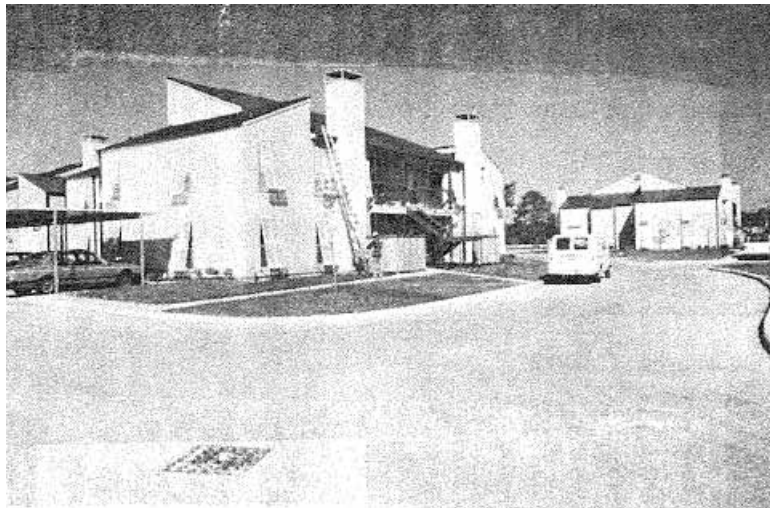
Structure Type Code: 211

Grade: A d

Use Type: Apartment

Use Type Code: 011

Construction Class: 1



Structure Type: Garden Apartment

Structure Type Code: 211

Grade: F+

Use Type: Apartment

Use Type Code: 011

Construction Class: 1

Structure Type: High Rise Apartment

Structure Type Code: 212

Grade: G

Use Type: Apartment

Use Type Code: 011

Construction Class: 2



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Hotel/Motel,
High Rise

Structure Type Code: 314

Grade: G

Use Type: Hotel

Use Type Code: 012

Construction Class: 2

Structure Type: Hotel/Motel,
High Rise

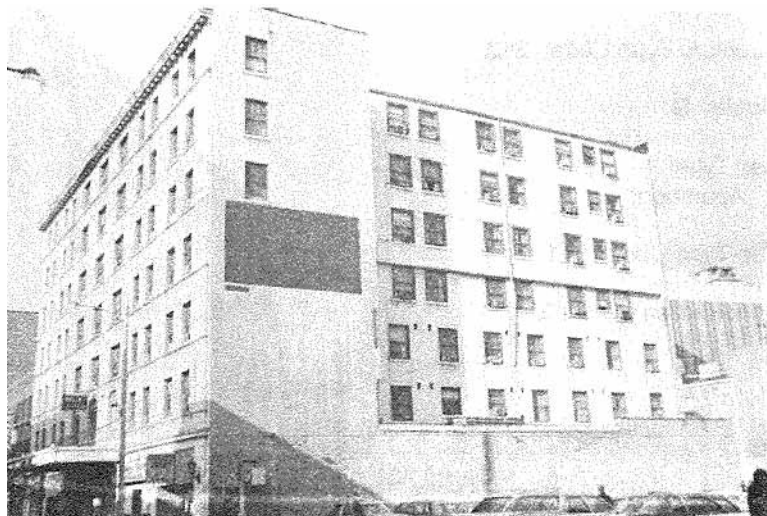
Structure Type Code: 314

Grade: G

Use Type: Hotel

Use Type Code: 012

Construction Class: 2



Structure Type: Hotel/Motel,
High Rise

Structure Type Code: 314

Grade: A

Use Type: Hotel

Use Type Code: 012

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Hotel/Motel, Low
Rise

Structure Type Code: 315

Grade: A

Use Type: Motel

Use Type Code: 013

Construction Class: 1



Structure Type: Hotel/Motel, Low
Rise

Structure Type Code: 315

Grade: A

Use Type: Motel

Use Type Code: 013

Construction Class: 1

Structure Type: Hotel/Motel, Low
Rise

Structure Type Code: 315

Grade: A

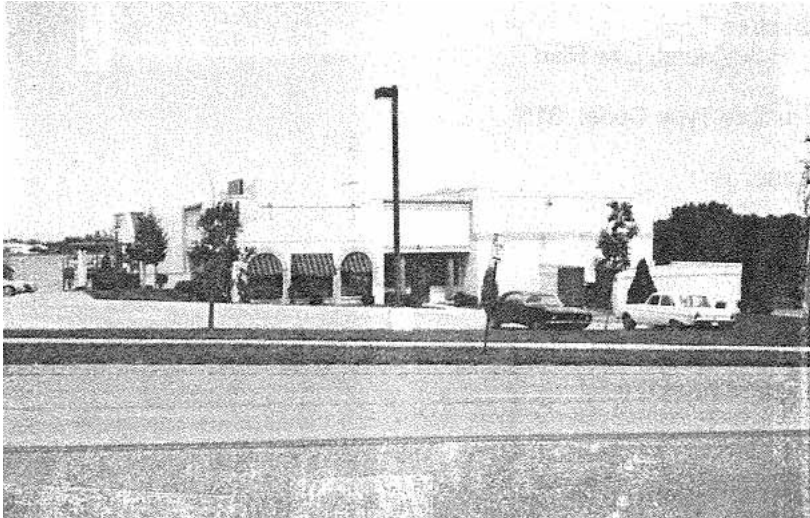
Use Type: Motel

Use Type Code: 013

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Restaurant

Structure Type Code: 321

Grade: V

Use Type: Restaurant

Use Type Code: 031

Construction Class: 1

Structure Type: Restaurant

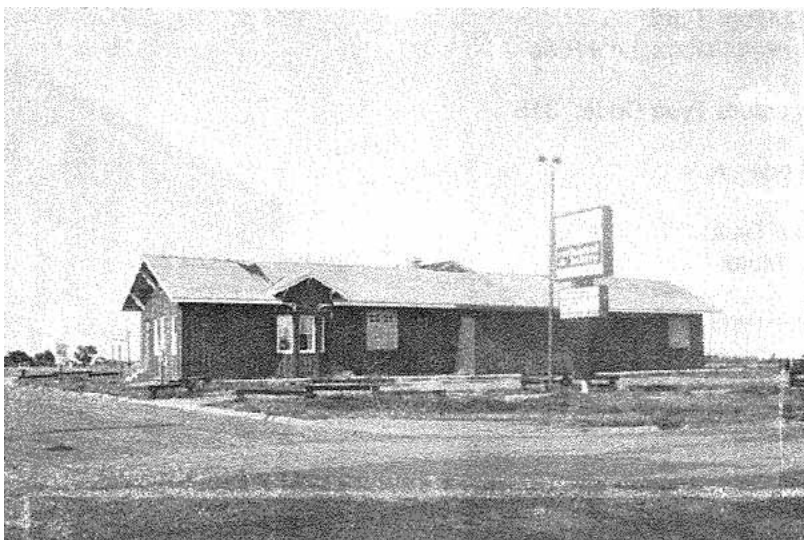
Structure Type Code: 321

Grade: G+

Use Type: Restaurant

Use Type Code: 031

Construction Class: 1



Structure Type: Restaurant

Structure Type Code: 321

Grade: A

Use Type: Restaurant

Use Type Code: 031

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Fast Food

Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
Bonanza Family Restaurant

Use Type Code: 110

Construction Class: 1



Structure Type: Fast Food

Structure Code: 325

Grade: G+

Use Type: Franchise Restaurant,
Burger King

Use Type Code: 112

Construction Class: 1



Structure Type: Fast Food

Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
Dairy Queen

Use Type Code: 121

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Fast Food

Structure Code: 325

Grade: A+

Use Type: Franchise Restaurant,
Godfather's Pizza

Use Type Code: 132

Construction Class: 1



Structure Type: Fast Food

Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
KFC

Use Type Code: 140

Construction Class: 1

Structure Type: Fast Food

Structure Code: 325

Grade: A+

Use Type: Franchise Restaurant,
Lohn John Silver's Seafood
Restaurant

Use Type Code: 150

Construction Class: 1



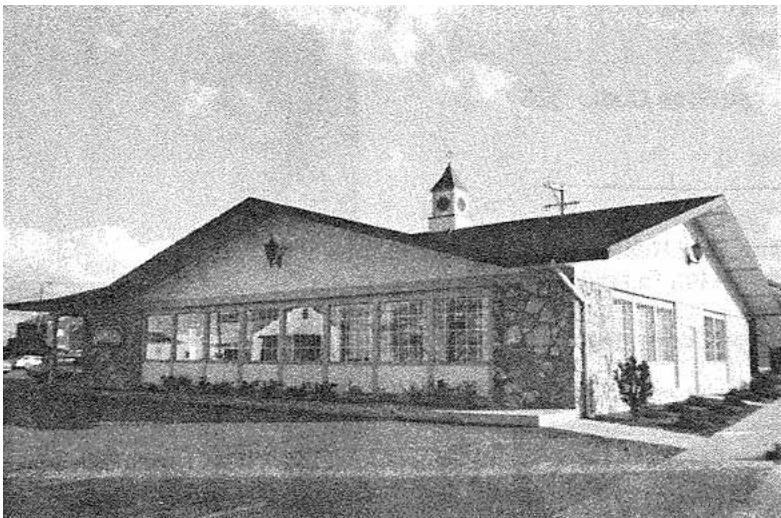
COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Fast Food
Structure Code: 325
Grade: G+
Use Type: Franchise Restaurant,
McDonald's
Use Type Code: 153
Construction Class: 1



Structure Type: Fast Food
Structure Code: 325
Grade: A+
Use Type: Franchise Restaurant,
Pizza Hut
Use Type Code: 162
Construction Class: 1



Structure Type: Fast Food
Structure Code: 325
Grade: A+
Use Type: Franchise Restaurant,
J-B Big Boy
Use Type Code: 136
Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Fast Food

Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
Mr. Steak

Use Type Code: 156

Construction Class: 1

Structure Type: Fast Food

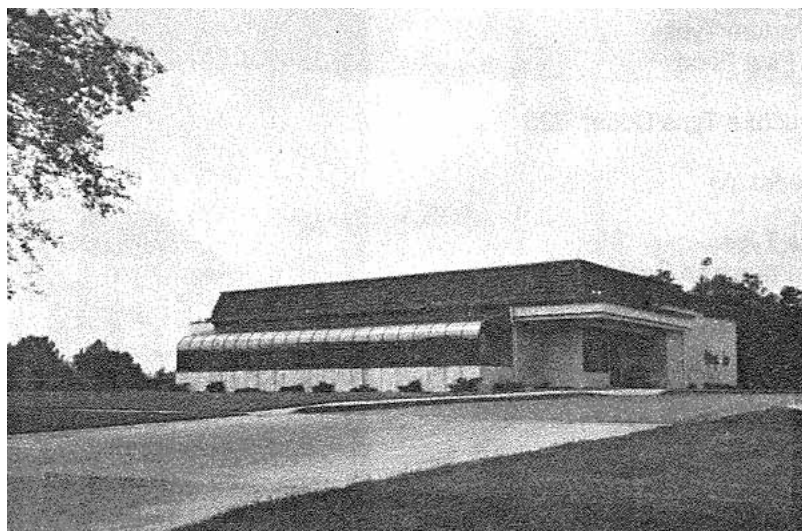
Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
Taco Bell

Use Type Code: 180

Construction Class: 1



Structure Type: Fast Food

Structure Code: 325

Grade: G

Use Type: Franchise Restaurant,
Village Inn Pancake House

Use Type Code: 190

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Fast Food

Structure Code: 325

Grade: G

Use Type: Franchise Restaurant,
Wendy's Old Fashioned Ham-
burgers

Use Type Code: 194

Construction Class: 1



Structure Type: Fast Food

Structure Code: 325

Grade: A

Use Type: Franchise Restaurant,
Arby's Roast Beef

Use Type Code: 104

Construction Class: 1

Structure Type: Bar/Lounge

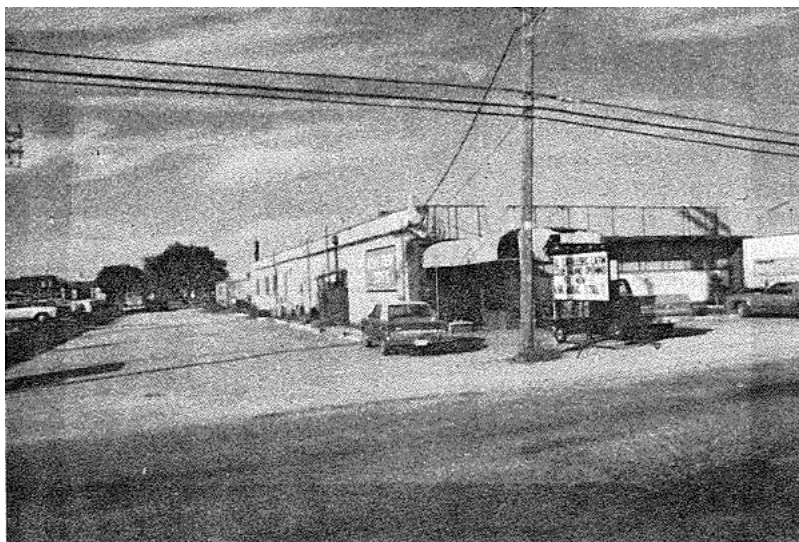
Structure Code: 327

Grade: A

Use Type: Tavern or Bar

Use Type Code: 035

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Bar/Lounge

Structure Code: 327

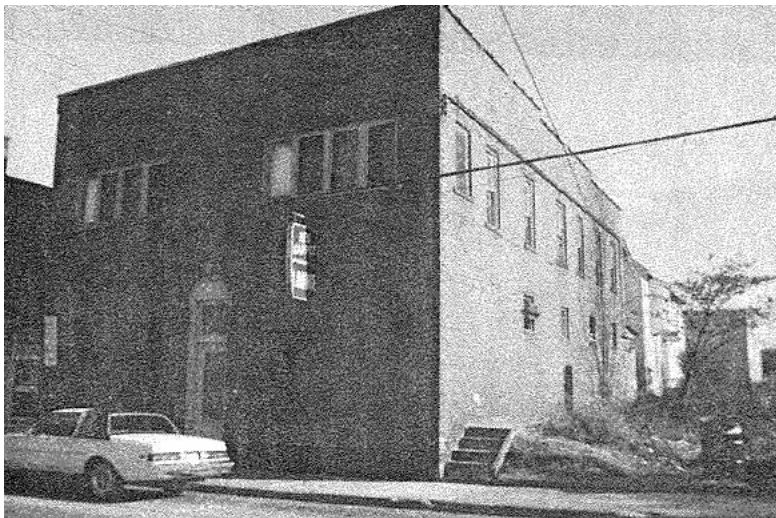
Grade: A

Use Type/(Use Type Code):

Tavern or Bar (035)

Multi-Use Apartment (081)

Construction Class: 1



Structure Type: Bar/Lounge

Structure Code: 327

Grade: A

Use Type/(Use Type Code): Tavern or Bar (035)

Multi-Use Apartment (081)

Construction Class: 1

Structure Type: Auto Dealer, Full Service

Structure Code: 331

Grade: G

Use Type/(Use Type Code):

Auto Showroom (046)

Auto Parts & Service (047)

Construction Class: 2



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Auto Dealer, Full Service

Structure Code: 331

Grade: A

Use Type/(Use Type Code):

Auto Showroom (046)

Auto Parts & Service (047)

Construction Class: 1

Structure Type: Auto Dealer, Full Service

Structure Code: 331

Grade: A

Use Type/(Use Type Code):

Auto Showroom (046)

Auto Parts & Service (047)

Construction Class: 1



Structure Type: Auto/Equipment Service Garage

Structure Code: 332

Grade: A

Use Type/(Use Type Code): Auto Parts & Service (047)

Construction Class: 4

Use Type/(Use Type Code):

Multi-Use Sales (083)

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Auto/Equipment
Service Garage

Structure Code: 332

Grade: A

Use Type/(Use Type Code): Auto
Parts & Service (047)

Multi-Use Sales (083)

Construction Class: 1

Structure Type: Auto/Equipment
Service Garage

Structure Code: 332

Grade: A

Use Type/(Use Type Code):
Auto Parts & Service (047)
Multi-Use Sales (083)

Construction Class: 1



Structure Type: Service Station
(full service)

Structure Code: 333

Grade: G

Use Type: Service Station with
Bays

Use Type Code: 070

Construction Class: 1

OBY Type: Canopy (good)

OBY Code: CP7

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure: Service Station (full service)

Structure Type Code: 333

Grade: G

Use Type: Service Station Retail Conversion

Use type Code: 071

Construction Class: 1

OBY Type: Canopy (average)

OBY Code: CP6



Structure Type: Service Station (full service)

Structure Code: 333

Grade: G

Use Type: Service Station with Bays

Use Type Code: 070

Construction Class: 1

OBY Type: Canopy (average)

OBY Code: CP8

Structure Type: Service Station Attendant's Booth

OBY Code: GS2

OBY Type: Canopy (good)

OBY Code: CP7



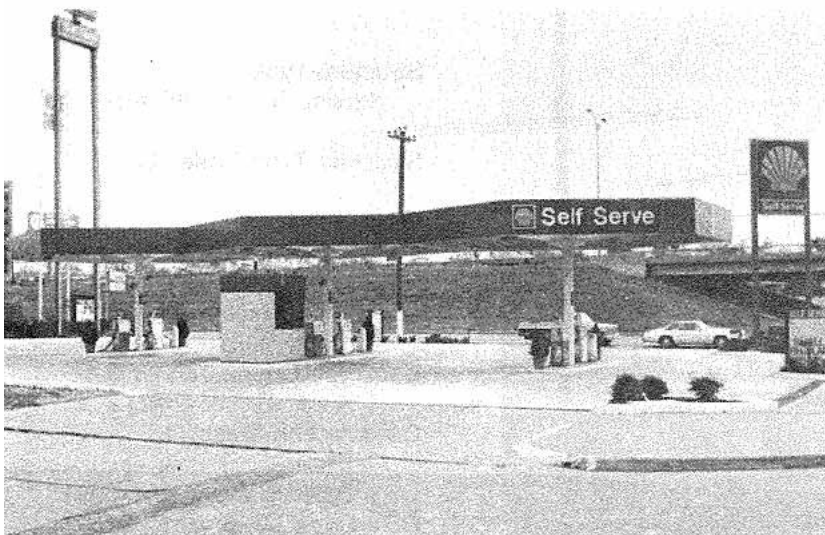
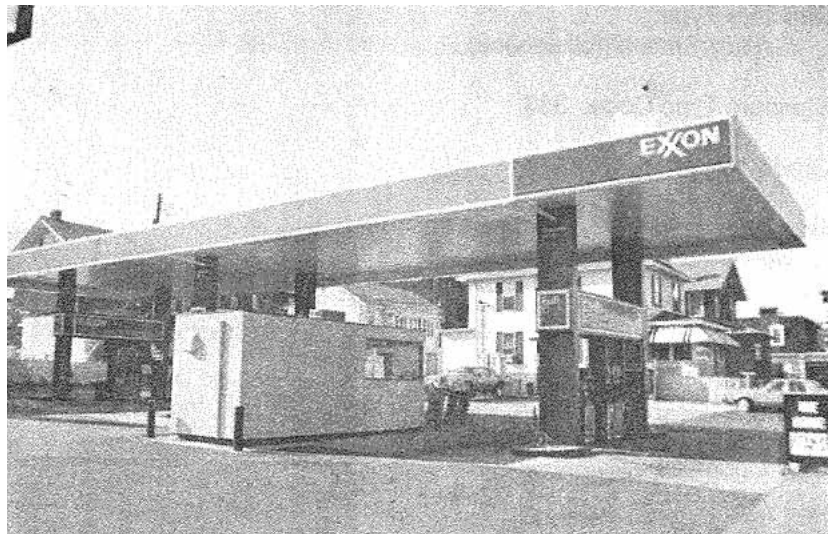
COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

OBV Type: Service Station Attendant's Booth

OBV Code: GS2

OBV Use Type: Canopy (good)

OBV Code: CP7



OBV Type: Service Station Attendant's Booth

OBV Code: GS2

OBV Type: Canopy (good)

OBV Code: CP7

Structure Type: Car Wash (Manual)

Structure Code: 336

Grade: A

Use Type: Car Wash (Manual)

Use Type Code: 074

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Car Wash (Automatic)

Structure Code: 337

Grade: G

Use Type: Car Wash (Automatic)

Use Type Code: 075

Construction Class: 1

Structure Type: Car Wash (Automatic)

Structure Code: 337

Grade: A

Use Type: Car Wash (Automatic)

Use Type Code: 075

Construction Class: 1



Structure Type: Parking Deck

Structure Code: 338

Grade: A

Use Type (Use Type Code:

Multi-Use Sales (083)

Parking Garage (090)

Parking Upper Deck (990)

Construction Class: 2

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Parking Garage/
Deck

Structure Code: 338

Grade: A

Use Type (Use Type Code:

Multi-Use Sales (083)

Parking Garage (090)

Parking Upper Deck (990)

Construction Class: 2

Structure Type: Parking Garage/
Deck

Structure Code: 338

Grade: A

Use Type (Use Type Code:

Parking Garage (090)

Parking Upper Deck (990)

Construction Class: 2



Structure Type: Regional Shop-
ping Mall

Structure Code: 341

Grade: G+ sectionalized as to
use

Use Type (Use Type Code:

Department Store (032)

Discount Store/Market (033)

Retail Store (034)

Covered Mall (095)

Construction Class: 2

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Community
Shopping Center

Structure Code: 342

Grade: G

Use Type: Retail Store

Use Type Code: 034

Construction Class: 2



Structure Type: Neighborhood
Shopping Center

Structure Code: 343

Grade: G

Use Type: Retail Store

Use Type Code: 034

Construction Class: 2

Structure Type: Strip Shopping
Center

Structure Code: 344

Grade: A

Use Type: Retail Store (above
normal partitions)

Use Type Code: 034

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Strip Shopping Center

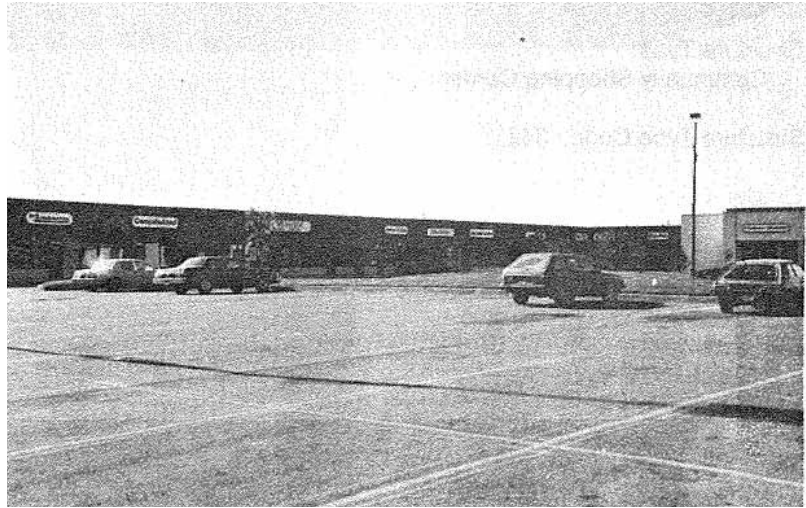
Structure Code: 344

Grade: A+ sectionalized as to use

Use Type: Retail Store (above normal partitions)

Use Type Code: 034

Construction Class: 2



Structure Type: Strip Shopping Center

Structure Code: 344

Grade: A

Use Type: Retail Store (above normal partitions)

Use Type Code: 034

Construction Class: 1

Structure Type: Strip Shopping Center

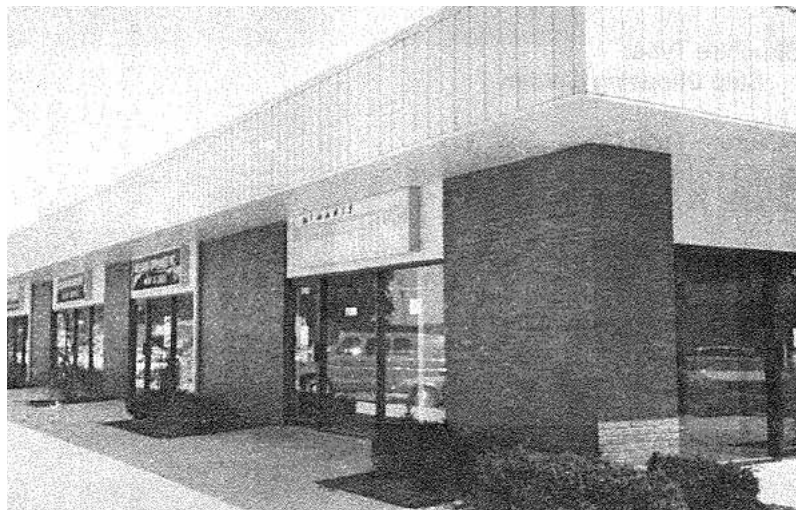
Structure Code: 344

Grade: A+

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Discount Department Store

Structure Code: 345

Grade: A

Use Type: Discount Store/Market

Use Type Code: 033

Construction Class: 2

Structure Type: Discount Department Store

Structure Code: 345

Grade: A

Use Type: Discount Store/Market

Use Type Code: 033

Construction Class: 2



Structure Type: Department Store

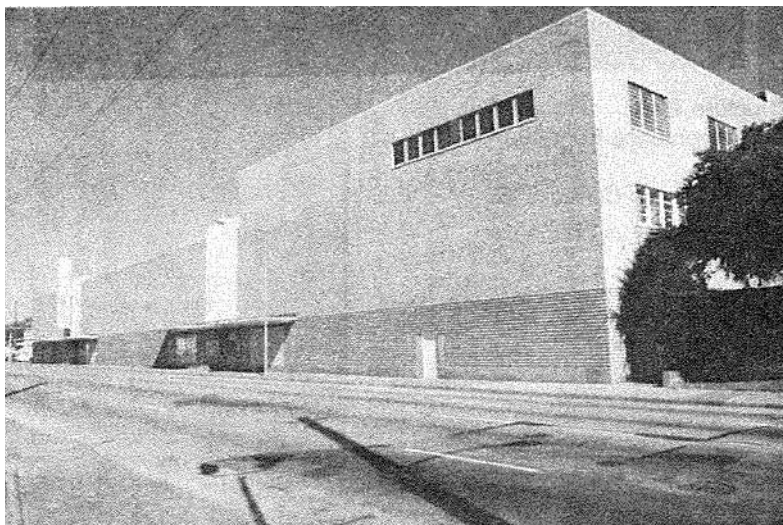
Structure Code: 346

Grade: G

Use Type: Department Store

Use Type Code: 032

Construction Class: 2



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Supermarket

Structure Code: 347

Grade: A+

Use Type: Discount Store/Market

Use Type Code: 033

Construction Class: 2

Structure Type: Supermarket

Structure Code: 347

Grade: F

Use Type: Discount Store/Market

Use Type Code: 033

Construction Class: 1

Use Type: Multi-Use Storage

Use Type Code: 084

Construction Class: 4



Structure Type: Convenience
Food Market

Structure Code: 348

Grade: A+

Use Type: Convenience Store

Use Type Code: 038

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Convenience
Food Market

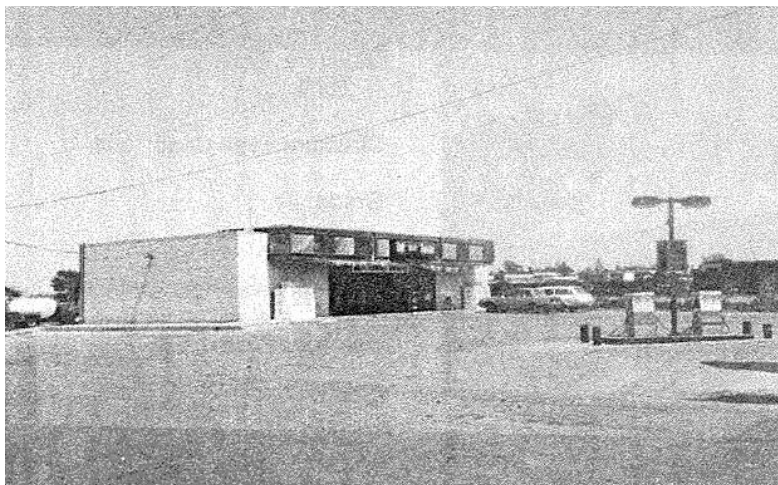
Structure Code: 348

Grade: A+

Use Type: Convenience Store

Use Type Code: 038

Construction Class: 1



Structure Type: Convenience
Food Market

Structure Code: 348

Grade: A

Use Type: Convenience Store

Use Type Code: 038

Construction Class: 1

Structure Type: Medical Office
Building

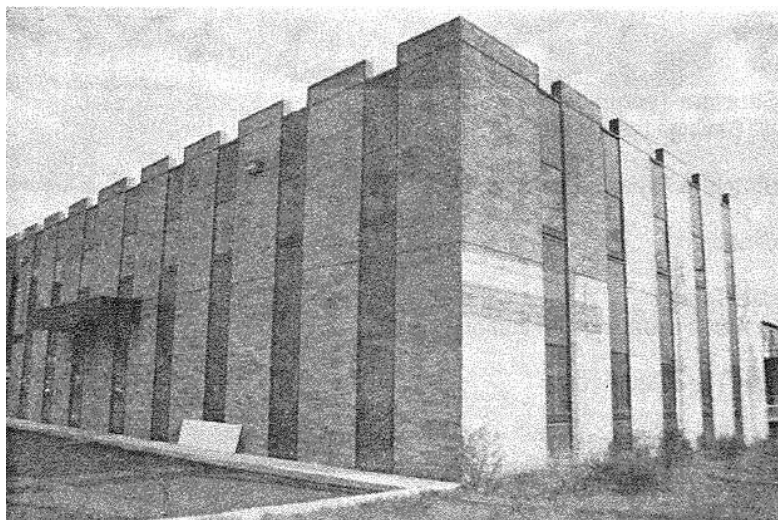
Structure Code: 349

Grade: G

Use Type: Medical Center

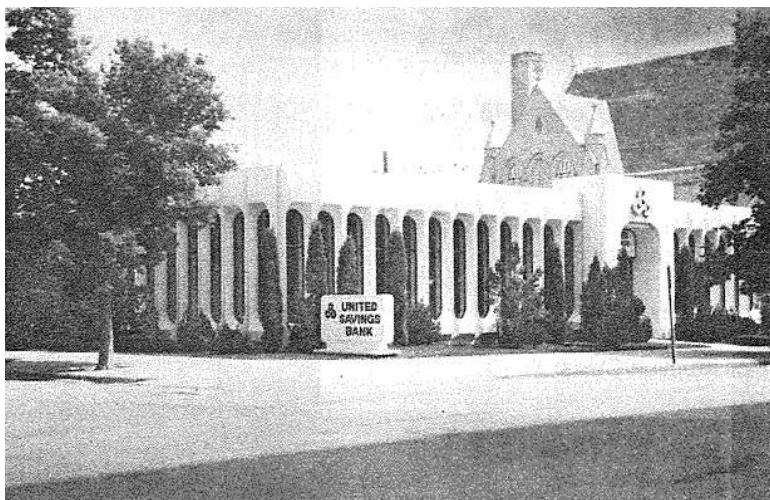
Use Type Code: 052

Construction Class: 2



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Bank
Structure Code: 351
Grade: A+
Use Type: Bank & Savings Institution
Use Type Code: 051
Construction Class: 2



Structure Type: Bank
Structure Code: 351
Grade: A
Use Type: Bank & Savings Institution
Use Type Code: 051
Construction Class: 1

Structure Type: Savings Institution
Structure Type Code: 352
Grade: A
Use Type: Bank & Savings Institution
Use Type Code: 051
Construction Class: 2



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Savings Institution

Structure Type Code: 352

Grade: G

Use Type: Bank & Savings Institution

Use Type Code: 051

Construction Class: 2

Structure Type: Savings Institution

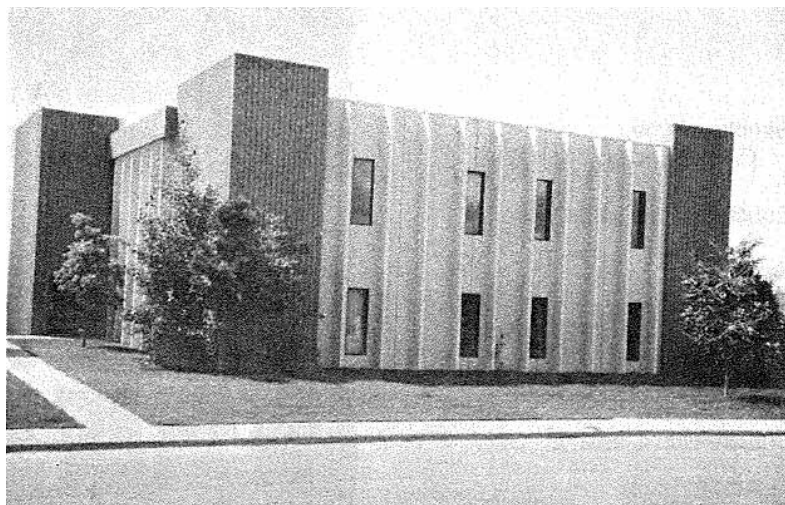
Structure Type Code: 352

Grade: G

Use Type: Bank & Savings Institution

Use Type Code: 051

Construction Class: 2



Structure Type: Office Building,
Low Rise

Structure Type Code: 353

Grade: G

Use Type: Office Building

Use Type Code: 053

Construction Class: 2

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Office Building,
Low Rise

Structure Type Code: 353

Grade: G

Use Type: Office Building

Use Type Code: 053

Construction Class: 2

Structure Type: Office Building,
Low Rise

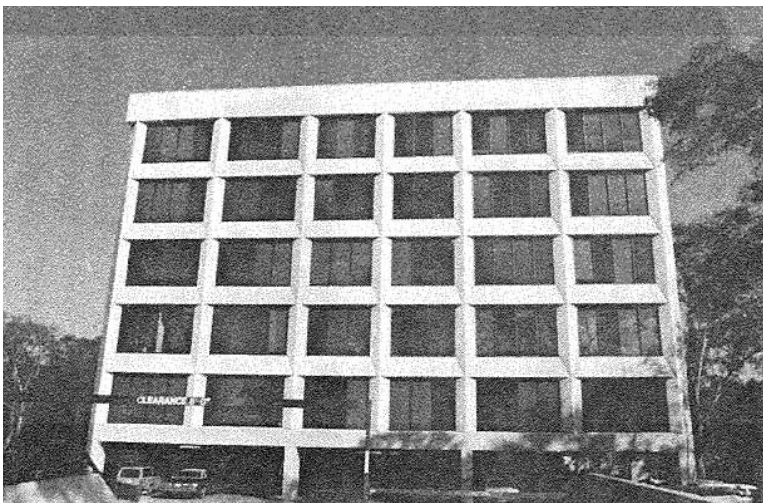
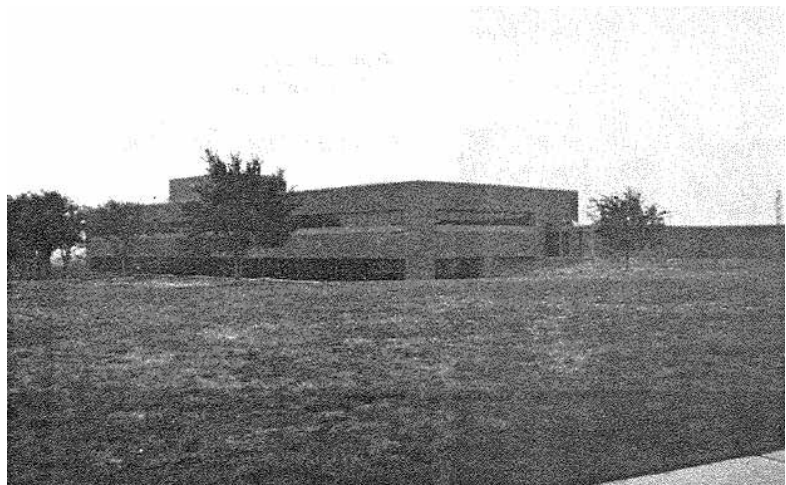
Structure Type Code: 353

Grade: A

Use Type: Office Building

Use Type Code: 053

Construction Class: 2



Structure Type: Office Building,
High Rise

Structure Type Code: 354

Grade: G

Use Type/(Use Type Code):

Office Building (053)

Parking Garage (090)

Construction Class: 2

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Office Building,
High Rise

Structure Type Code: 354

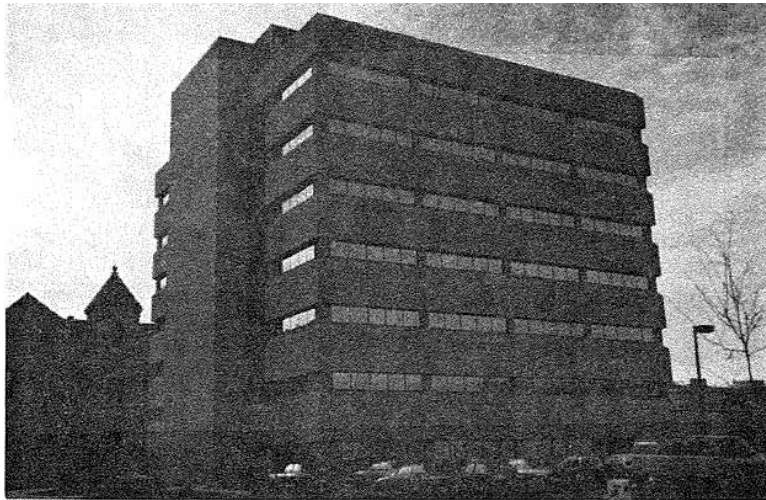
Grade: G

Use Type/(Use Type Code)

Retail Store (034)

Office Building (053)

Construction Class: 2



Structure Type: Office Building,
High Rise

Structure Type Code: 354

Grade: G

Use Type/(Use Type Code)

Retail Store (034)

Office Building (053)

Construction Class: 2

Structure Type: Motion Picture
Theater

Structure Type Code: 364

Grade: G

Use Type: Auditorium or Theater

Use Type Code: 061

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Cinema/Theater

Structure Type Code: 365

Grade: A

Use Type: Cinema

Use Type Code: 062

Construction Class: 2



Structure Type: Hangar

Structure Type Code: 368

Grade: G

Use Type: Hangar

Use Type Code: 042

Construction Class: 2



Structure Type: Downtown Row
Type

Structure Type Code: 371

Grade: G

Use Type/(Use Type Code)

Multi-Use Apartment (081)

Multi-Use Office (082)

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Downtown Row Type

Structure Type Code: 371

Grade: A

Use Type/(Use Type Code)

Retail Store (034)

Multi-Use Office (082)

Construction Class: 1

Structure Type: Downtown Row Type

Structure Type Code: 371

Grade: A

Use Type/(Use Type Code)

Retail Store (034)

Multi-Use Office (082)

Construction Class: 1



Structure Type: Retail – Single Occupancy

Structure Type Code: 373

Grade: A

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Retail – Single
Occupancy

Structure Type Code: 373

Grade: A

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1

Structure Type: Retail – Single
Occupancy

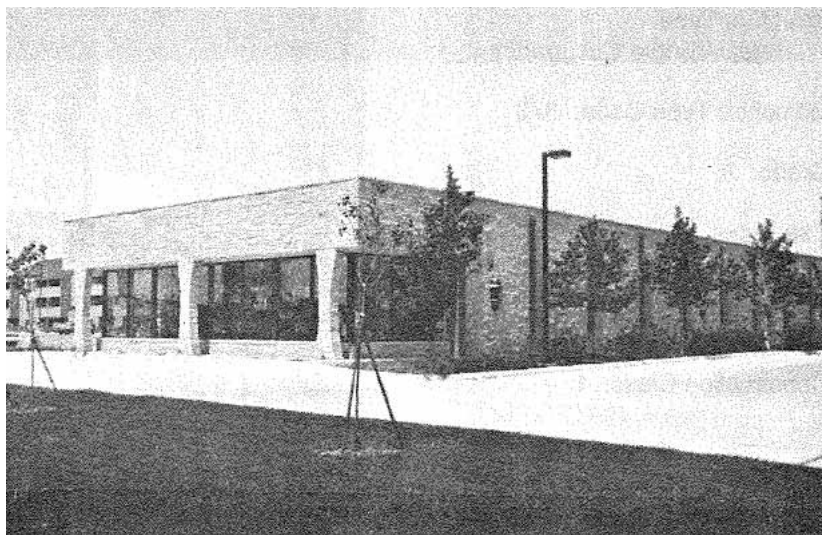
Structure Type Code: 373

Grade: A

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1



Structure Type: Retail – Single
Occupancy

Structure Type Code: 373

Grade: A

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Retail – Single
Occupancy

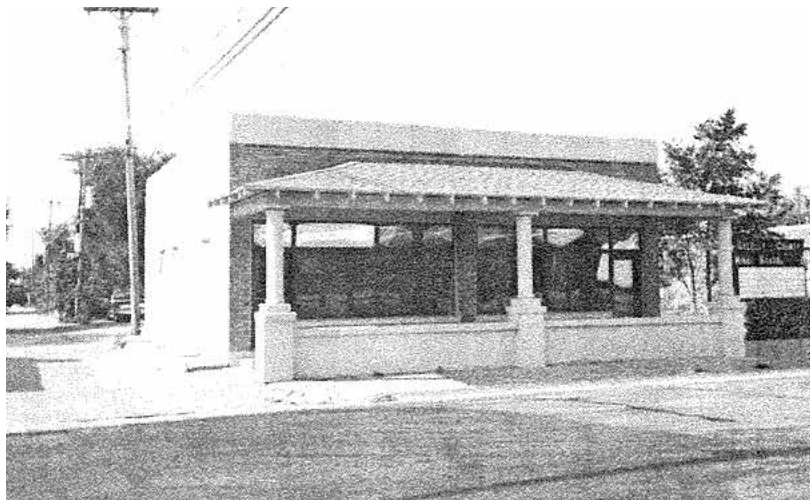
Structure Type Code: 373

Grade: A

Use Type: Multi-Use Office

Use Type Code: 082

Construction Class: 1



Structure Type: Retail – Single
Occupancy

Structure Type Code: 373

Grade: A

Use Type: Multi-Use Sales

Use Type Code: 083

Construction Class: 1

Structure Type: Retail – Single
Occupancy

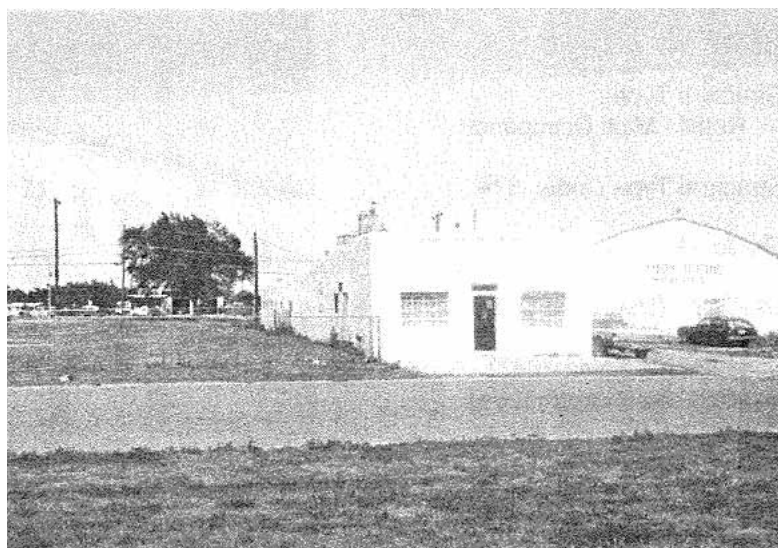
Structure Type Code: 373

Grade: F

Use Type: Multi-Use Storage

Use Type Code: 084

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Retail – Single
Occupancy

Structure Type Code: 373

Grade: L+

Use Type: Multi-Use Sales

Use Type Code: 083

Construction Class: 1



Structure Type: Retail – Single
Occupancy

Structure Type Code: 373

Grade: L+

Use Type: Multi-Use Sales

Use Type Code: 083

Construction Class: 1

Structure Type: Retail – Multi Oc-
cupancy

Structure Type Code: 374

Grade: A

Use Type/(Use Type Code)

Multi-Use Office (082)

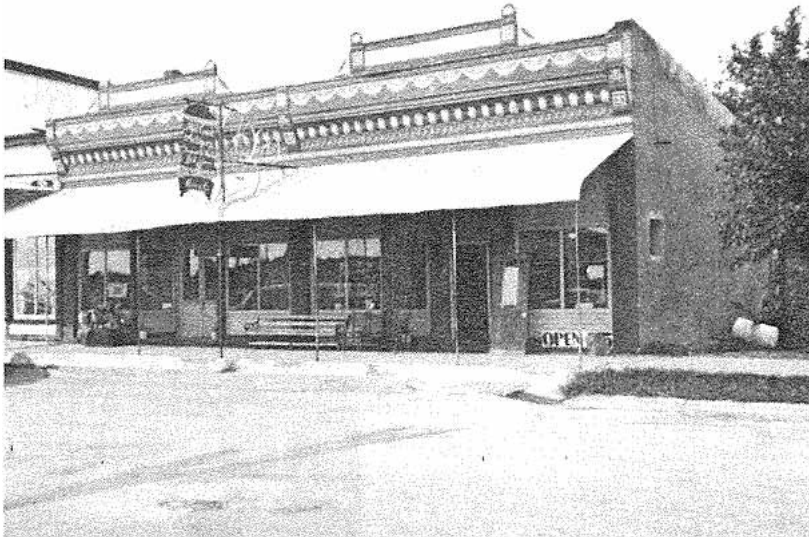
Multi-Use Sales (083)

Multi-Use Storage (084)

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Retail – Multi Occupancy

Structure Type Code: 374

Grade: A

Use Type: Retail Store

Use Type Code: 034

Construction Class: 1

Structure Type: Retail – Multi Occupancy

Structure Type Code: 374

Grade: A

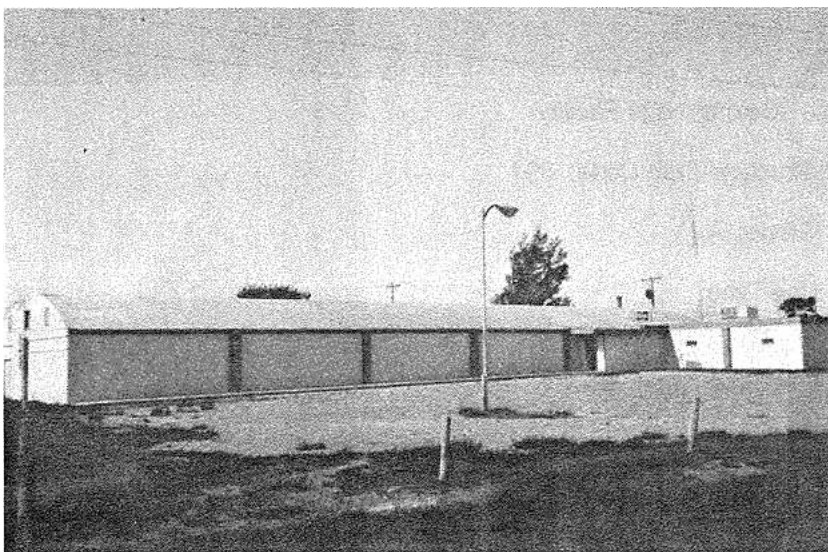
Use Type/(Use Type Code)

Multi-Use Apartment (081)

Multi-Use Office (082)

Multi-Use Sales (083)

Construction Class: 1



Structure Type: Bowling Alley

Structure Type Code: 381

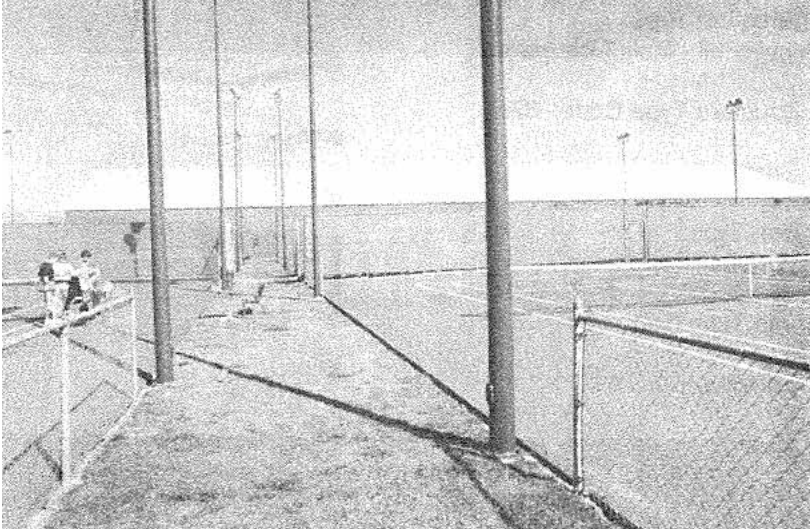
Grade: A

Use Type: Multi-Use Sales

Use Type Code: 083

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Tennis Club –
indoor

Structure Type Code: 385

Grade: A

Use Type: Tennis Club

Use Type Code: 048

Construction Class: 4

Structure Type: Racquet Club –
indoor

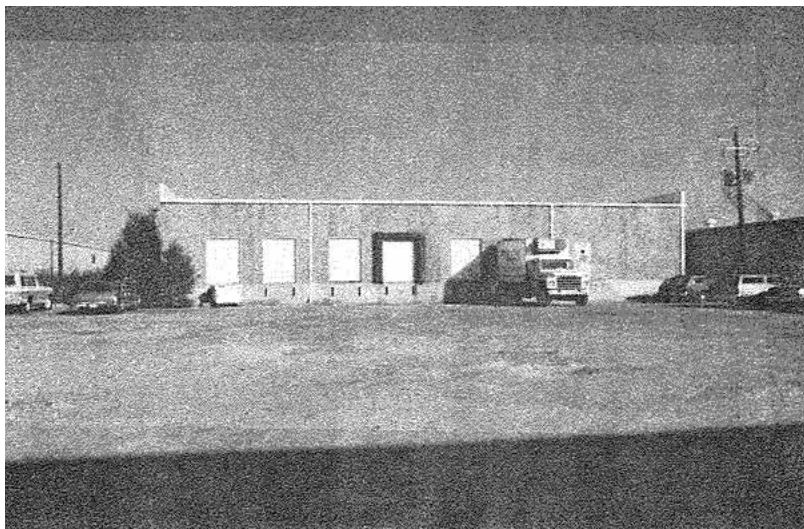
Structure Type Code: 386

Grade: A+

Use Type: Racquet Ball Court

Use Type Code: 049

Construction Class: 2



Structure Type: Cold Storage
Facility

Structure Type Code: 391

Grade: A

Use Type: Cold Storage

Use Type Code: 060

Construction Class: 1

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Truck Terminal

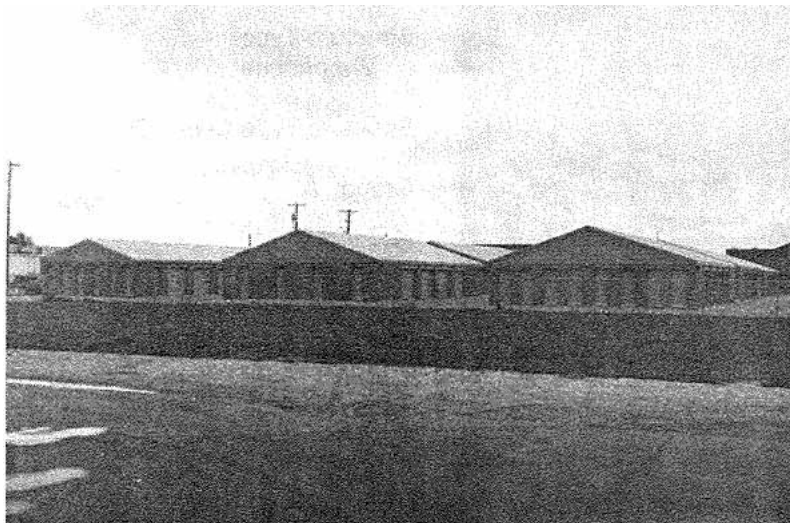
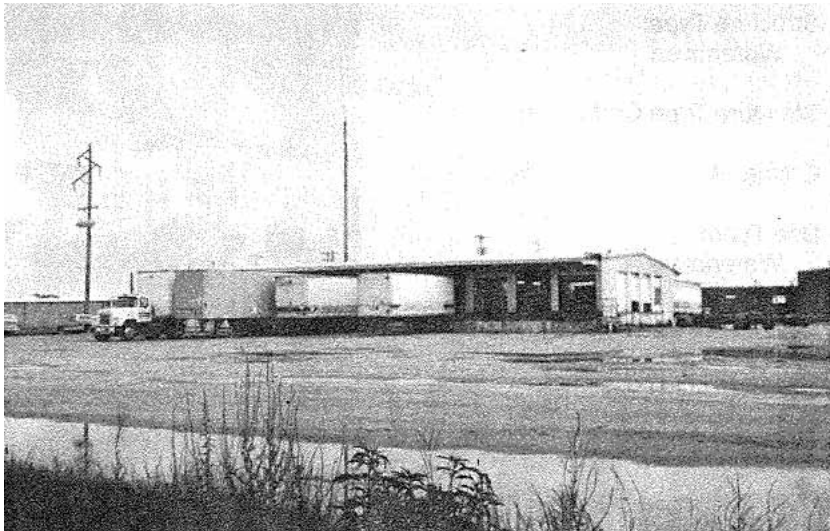
Structure Type Code: 395

Grade: A

Use Type: Truck terminal

Use Type Code: 077

Construction Class: 4



Structure Type: Mini Warehouse

Structure Type Code: 396

Grade: A

Use Type: Mini Warehouse
(above normal partitions)

Use Type Code: 041

Construction Class: 1

Structure Type: Warehouse

Structure Type Code: 398

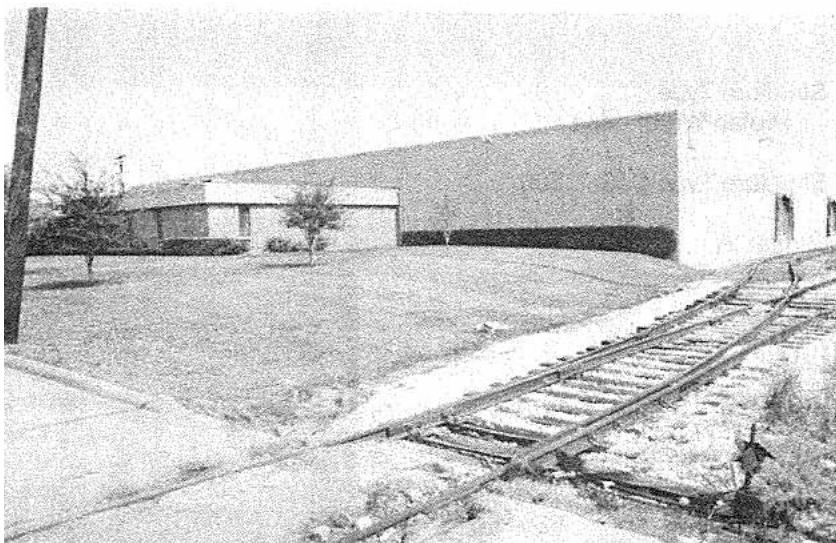
Grade: A

Use Type/(Use Type Code)

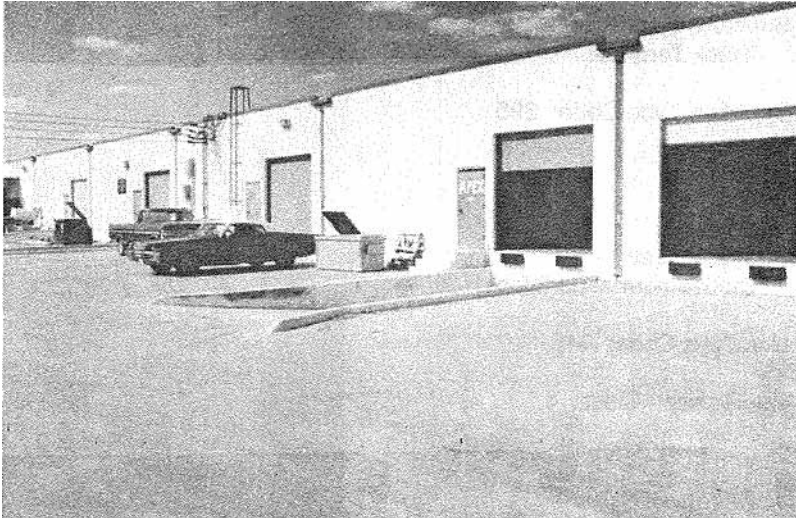
Warehouse (045)

Multi-use Office (082)

Construction Class: 4



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.



Structure Type: Warehouse

Structure Type Code: 398

Grade: A

Use Type: Warehouse

Use Type Code: (045)

Construction Class: 1

Structure Type: Warehouse

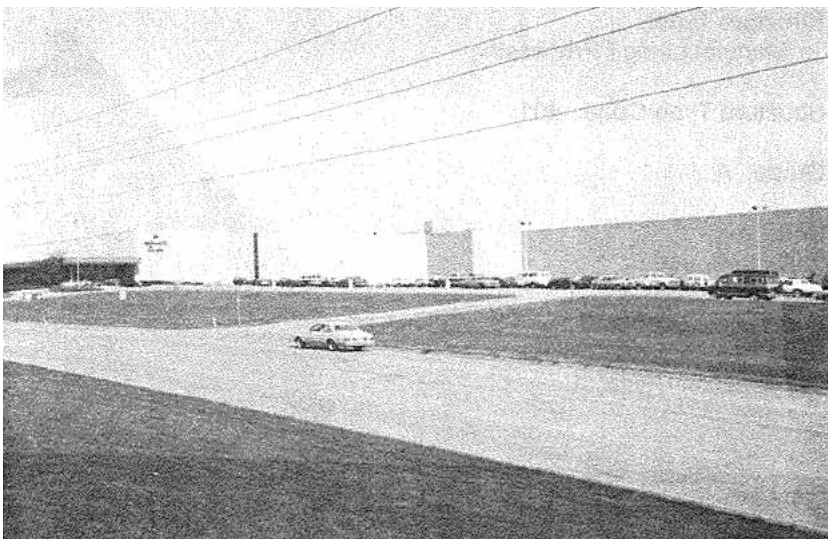
Structure Type Code: 398

Grade: A

Use Type: Warehouse

Use Type Code: 045

Construction Class: 1



Structure Type: Manufacturing/
Processing

Structure Type Code: 401

Grade: G

Use Type (Use Type Code)

Manufacturing (043)

Multi-Use Office (082)

Construction Class: 2

COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Manufacturing/
Processing

Structure Type Code: 401

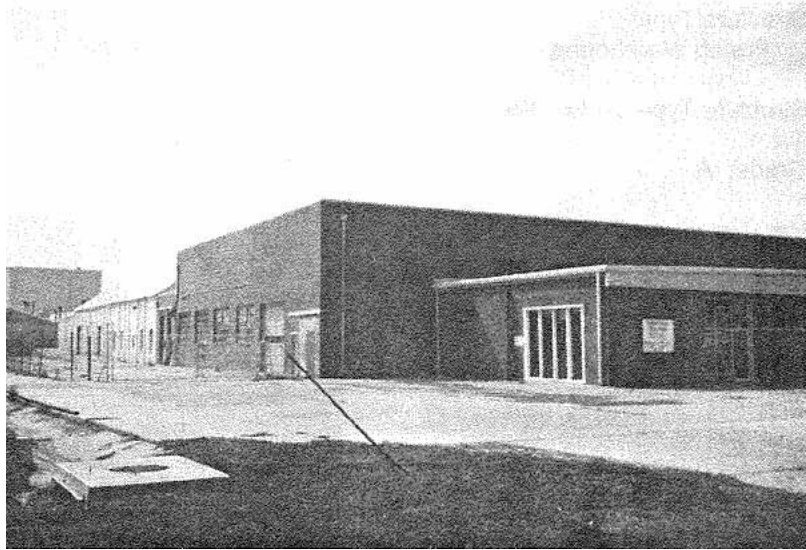
Grade: A

Use Type (Use Type Code)

Light Manufacturing (044)

Multi-Use Office (082)

Construction Class: 1



Structure Type: Manufacturing/
Processing

Structure Type Code: 401

Grade: A

Use Type: Light Manufacturing

Use Type Code: 044

Construction Class: 2

Structure Type: Manufacturing/
Processing

Structure Type Code: 401

Grade: A

Use Type: Warehouse

Use Type Code: 045

Construction Class: 1



COMMERCIAL STRUCTURE TYPE PHOTOGRAPHS, CONT.

Structure Type: Manufacturing/
Processing

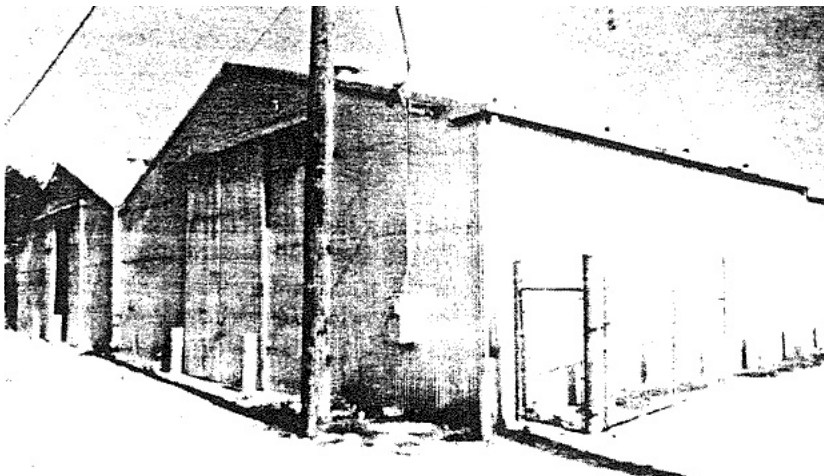
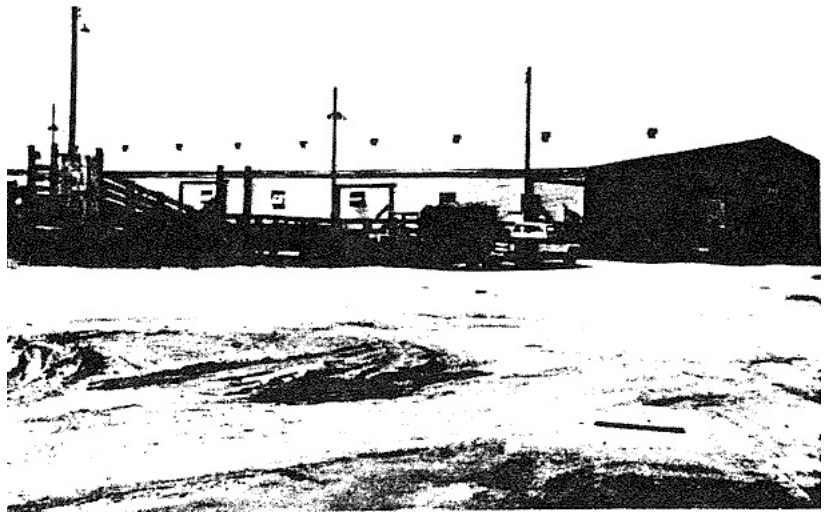
Structure Type Code: 401

Grade: F

Use Type: Light Manufacturing

Use Type Code: 044

Construction Class: 4



Structure Type: Manufacturing/
Processing

Structure Type Code: 401

Grade: F

Use Type: Light Manufacturing

Use Type Code: 044

Construction Class: 4

COMMERCIAL BASE COST BY FLOOR TABLE

Used in Exterior Cost Calculation

Base Struct.	Basement Const Type				First Floor Const Type				2nd and Additional Floor Const Type						
	0	1	2	3	4	0	1	2	3	4	0	1	2	3	4
1	\$0.000	\$32.061	\$43.458	\$40.986	\$0.000	\$0.000	\$25.163	\$43.458	\$51.531	\$0.000	\$0.000	\$17.343	\$27.392	\$35.070	\$0.000
2	\$0.000	\$18.487	\$36.043	\$32.183	\$0.000	\$0.000	\$21.607	\$40.662	\$45.909	\$0.000	\$0.000	\$15.539	\$21.253	\$30.795	\$0.000
3	\$0.000	\$31.839	\$38.210	\$35.475	\$32.872	\$0.000	\$25.558	\$40.125	\$44.592	\$28.172	\$0.000	\$17.707	\$25.102	\$29.681	\$20.797
4	\$0.000	\$27.128	\$36.346	\$35.496	\$35.850	\$0.000	\$25.011	\$39.011	\$45.058	\$28.982	\$0.000	\$18.204	\$24.464	\$29.792	\$21.202
5	\$0.000	\$24.758	\$47.358	\$45.585	\$28.729	\$0.000	\$29.863	\$57.214	\$64.842	\$30.137	\$0.000	\$20.837	\$32.690	\$43.134	\$19.622
6	\$0.000	\$28.658	\$52.170	\$48.381	\$29.377	\$0.000	\$28.172	\$65.784	\$74.911	\$29.863	\$0.000	\$19.288	\$38.514	\$50.407	\$19.541
7	\$0.000	\$16.704	\$26.399	\$23.724	\$18.852	\$0.000	\$15.195	\$24.555	\$27.351	\$17.626	\$0.000	\$10.991	\$14.374	\$18.396	\$12.500
8	\$0.000	\$22.448	\$33.733	\$33.713	\$0.000	\$0.000	\$20.615	\$44.481	\$53.142	\$0.000	\$0.000	\$15.550	\$26.763	\$37.106	\$0.000
9	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
10	\$0.000	\$8.053	\$11.498	\$0.000	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000

COMMERCIAL STRUCTURE CODE BASE STRUCTURE ASSIGNMENTS TABLE

Structure Type Code	Structure Type Description	Base Structure Code
101	Residential, 1-family	10
102	Residential, 2-family	10
103	Residential, 3-family	10
104	Residential, 4-family	10
105	Mixed Res/Com (built as Res)	10
106	Condominium (common element)	10
107	Condominium (fee simple)	10
108	Condominium (time share)	10
211	Apartments, Garden (3 story & less)	2
212	Apartments, High Rise	1
213	Townhouse/Rowhouse	10
314	Hotel/Motel, High Rise (5 stories & up)	1
315	Hotel/Motel, Low Rise (1 to 4 stories)	2
316	Nursing Home	2
318	Boarding/Rooming House	10
319	Mixed Res/Com (build as com)	3
321	Restaurant	3
325	Fast Food	9
327	Bar/Lounge	3
328	Night Club/Dinner Theater	3
331	Auto Dealer, full service	4
332	Auto Equipment Service Garage	4
333	Service Station, full service	3
334	Service Station, self service	3
335	Truck Stop	4
336	Car Wash, Manual	7
337	Car Wash, Automatic	4
338	Parking Garage/Deck	4
340	Super Regional Shopping Mall	3
341	Regional Shopping Mall	3
342	Community Shopping Center	3
343	Neighborhood Shopping Center	3
344	Strip Shopping Center	3
345	Discount Department Store	3
346	Department Store	3
347	Supermarket	3
348	Convenience Food Market	3
349	Medical Office Building	8
350	Bank, Drive-up	5
351	Bank	5
352	Savings Institution	5
353	Office Building, Low Rise (1 to 4 stories)	5
354	Office Building, High Rise (5 stories & up)	8
355	Office Condominium	5
356	Retail Condominium	5
361	Funeral Home	2
362	Veterinary Clinic	3
363	Legitimate Theater	6
364	Motion Picture Theater	6

COMMERCIAL STRUCTURE CODE BASE STRUCTURE ASSIGNMENTS TABLE, CONT.

Structure Type Code	Structure Type Description	Base Structure Code
365	Cinema/Theater	6
367	Social/Fraternal Hall	3
368	Hangar	4
369	Day Care Center	3
371	Multi-purpose, Downtown Row Type	3
373	Multi-purpose, Retail, single occupancy	3
374	Multi-purpose, Retail, multi-occupancy	3
375	Multi-purpose, Retail, drive-up	3
381	Bowling Alley	4
382	Skating Rink	4
383	Health Spa	5
384	Swimming Pool, indoor	4
385	Tennis Club, indoor	4
386	Racquet Club, indoor	3
387	Country Club	5
388	Club House	3
389	Country Club w/Golf Course	5
391	Cold Storage Facility	4
392	Lumber Storage	7
393	Distribution Warehouse	4
395	Truck Terminal	4
396	Mini Warehouse	4
397	Flex Warehouse	4
398	Warehouse	4
399	Warehouse - Prefab	7
401	Industrial, Manufacturing & Processing	4
405	Industrial, Research & Development	5
610	Library	5
611	School	5
612	College/University	5
613	Dormitory	1
614	Church	5
620	Auditorium	6
640	Hospital	5
650	Post Office	5
660	Police or Fire Station	5
670	Correctional Facility	5
680	Cultural Facility	5
690	Rail/Bus/Air Terminal	5
701	Mobile Home Park, < 10 spaces	9
702	Mobile Home Park, 10-50 spaces	9
703	Mobile Home Park, > 50 spaces	9
704	Garage, Office/Service	4
705	Truck/Heavy Equipment Service	4
706	Hangar, Office	4
707	Livestock Center / Feedlot	9
710	Telephone Equipment Building	4
715	Telephone Service Garage	4
720	Radio/TV Transmitter Building	4
725	Radio/TV/Motion Picture Studio	4

COMMERCIAL EXTERIOR WALL COST BY STRUCTURE TYPE TABLE

Structure Type Description	Basic Basement				First Floor				Upper Floor				
	Str Code	Wood Joist	Fire Res.	Fire Proof	Prefab Steel	Wood Joist	Fire Res.	Fire Proof	Prefab Steel	Wood Joist	Fire Res.	Fire Proof	Prefab Steel
101 - Residential, 1-family	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
102 - Residential, 2-family	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
103 - Residential, 3-family	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
104 - Residential, 4-family	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
105 - Mixed Res/Com (built as Res)	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
106 - Condominium (common element)	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
107 - Condominium (fee simple)	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
108 - Condominium (time share)	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
211 - Apartments, Garden (3 story & less)	2	\$18.487	\$36.043	\$32.183	\$0.000	\$21.607	\$40.662	\$45.909	\$0.000	\$15.539	\$21.253	\$30.795	\$0.000
212 - Apartments, High Rise	1	\$32.061	\$43.458	\$40.986	\$0.000	\$25.163	\$43.458	\$51.531	\$0.000	\$17.343	\$27.392	\$35.070	\$0.000
213 - Townhouse/Rowhouse	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
314 - Hotel/Motel, High Rise (5 stories & up)	1	\$32.061	\$43.458	\$40.986	\$0.000	\$25.163	\$43.458	\$51.531	\$0.000	\$17.343	\$27.392	\$35.070	\$0.000
315 - Hotel/Motel, Low Rise (1 to 4 stories)	2	\$18.487	\$36.043	\$32.183	\$0.000	\$21.607	\$40.662	\$45.909	\$0.000	\$15.539	\$21.253	\$30.795	\$0.000
316 - Nursing Home	2	\$18.487	\$36.043	\$32.183	\$0.000	\$21.607	\$40.662	\$45.909	\$0.000	\$15.539	\$21.253	\$30.795	\$0.000
318 - Boarding/Rooming House	10	\$8.053	\$11.498	\$0.000	\$0.000	\$17.920	\$25.396	\$0.000	\$0.000	\$12.885	\$12.450	\$0.000	\$0.000
319 - Mixed Res/Com (build as com)	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
321 - Restaurant	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
325 - Fast Food	9	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
327 - Bar/Lounge	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
328 - Night Club/Dinner Theater	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
331 - Auto Dealer, full service	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204	\$24.464	\$29.792	\$21.202
332 - Auto Equipment Service Garage	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204	\$24.464	\$29.792	\$21.202
333 - Service Station, full service	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
334 - Service Station, self service	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
335 - Truck Stop	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204	\$24.464	\$29.792	\$21.202
336 - Car Wash, Manual	7	\$16.704	\$26.399	\$48.381	\$29.377	\$15.195	\$24.555	\$27.351	\$17.626	\$10.991	\$14.374	\$18.396	\$12.500
337 - Car Wash, Automatic	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204	\$24.464	\$29.792	\$21.202
338 - Parking Garage/Deck	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204	\$24.464	\$29.792	\$21.202
340 - Super Regional Shopping Mall	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
341 - Regional Shopping Mall	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
342 - Community Shopping Center	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797
343 - Neighborhood Shopping Center	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707	\$25.102	\$29.681	\$20.797

COMMERCIAL EXTERIOR WALL COST BY STRUCTURE TYPE TABLE, CONT.

Structure Type Description	Basic Str Code	Basement			First Floor			Upper Floor		
		Wood Joist	Fire Res.	Fire Proof	Wood Joist	Fire Res.	Fire Proof	Wood Joist	Fire Res.	Fire Proof
344 - Strip Shopping Center	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
345 - Discount Department Store	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
346 - Department Store	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
347 - Supermarket	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
348 - Convenience Food Market	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
349 - Medical Office Building	8	\$22.448	\$33.733	\$33.713	\$0.000	\$20.615	\$44.481	\$53.142	\$0.000	\$15.550
350 - Bank, Drive-up	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
351 - Bank	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
352 - Savings Institution	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
353 - Office Building, Low Rise (1 to 4 stories)	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
354 - Office Building, High Rise (5 stories & up)	8	\$22.448	\$33.733	\$33.713	\$0.000	\$20.615	\$44.481	\$53.142	\$0.000	\$15.550
355 - Office Condominium	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
356 - Retail Condominium	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
361 - Funeral Home	2	\$18.487	\$36.043	\$32.183	\$0.000	\$21.607	\$40.662	\$45.909	\$0.000	\$15.539
362 - Veterinary Clinic	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
363 - Legitimate Theater	6	\$28.658	\$52.170	\$48.381	\$29.377	\$28.172	\$65.784	\$74.911	\$29.863	\$19.288
364 - Motion Picture Theater	6	\$28.658	\$52.170	\$48.381	\$29.377	\$28.172	\$65.784	\$74.911	\$29.863	\$19.288
365 - Cinema/Theater	6	\$28.658	\$52.170	\$48.381	\$29.377	\$28.172	\$65.784	\$74.911	\$29.863	\$19.288
367 - Social/Fraternal Hall	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
368 - Hangar	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204
369 - Day Care Center	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
371 - Multi-purpose, Downtown Row Type	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
373 - Multi-purpose, Retail, single occupancy	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
374 - Multi-purpose, Retail, multi-occupancy	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
375 - Multi-purpose, Retail, drive-up	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707
381 - Bowling Alley	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204
382 - Skating Rink	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204
383 - Health Spa	5	\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137	\$20.837
384 - Swimming Pool, indoor	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204
385 - Tennis Club, indoor	4	\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982	\$18.204
386 - Racquet Club, indoor	3	\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172	\$17.707

COMMERCIAL EXTERIOR WALL COST BY STRUCTURE TYPE TABLE, CONT.

Structure Type Description	Basic Basement Str Code	Basic Basement			First Floor			Upper Floor		
		Str	Wood Joist	Fire Res.	Fire Proof	Prefab Steel	Wood Joist	Fire Res.	Fire Proof	Prefab Steel
387 - Country Club	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
388 - Club House	3		\$31.839	\$38.210	\$35.475	\$32.872	\$25.558	\$40.125	\$44.592	\$28.172
389 - Country Club w/Golf Course	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
391 - Cold Storage Facility	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
392 - Lumber Storage	7		\$16.704	\$26.399	\$48.381	\$29.377	\$15.195	\$24.555	\$27.351	\$17.626
393 - Distribution Warehouse	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
395 - Truck Terminal	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
396 - Mini Warehouse	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
397 - Flex Warehouse	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
398 - Warehouse	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
399 - Warehouse - Prefab	7		\$16.704	\$26.399	\$48.381	\$29.377	\$15.195	\$24.555	\$27.351	\$17.626
401 - Industrial, Manufacturing & Processing	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
405 - Industrial, Research & Development	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
610 - Library	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
611 - School	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
612 - College/University	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
613 - Dormitory	1		\$32.061	\$43.458	\$40.986	\$0.000	\$25.163	\$43.458	\$51.531	\$0.000
614 - Church	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
620 - Auditorium	6		\$28.658	\$52.170	\$48.381	\$29.377	\$28.172	\$65.784	\$74.911	\$29.863
640 - Hospital	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
650 - Post Office	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
660 - Police or Fire Station	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
670 - Correctional Facility	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
680 - Cultural Facility	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
690 - Rail/Bus/Air Terminal	5		\$24.758	\$47.358	\$45.585	\$28.729	\$29.863	\$57.214	\$64.842	\$30.137
701 - Mobile Home Park, < 10 spaces	9		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
702 - Mobile Home Park, 10-50 spaces	9		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
703 - Mobile Home Park, > 50 spaces	9		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
704 - Garage, Office/Service	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
705 - Truck/Heavy Equipment Service	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
706 - Hangar, Office	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
707 - Livestock Center / Feedlot	9		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
710 - Telephone Equipment Building	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
715 - Telephone Service Garage	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
720 - Radio/TV Transmitter Building	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982
725 - Radio/TV/Motion Picture Studio	4		\$27.128	\$36.346	\$35.496	\$35.850	\$25.011	\$39.011	\$45.058	\$28.982

COMMERCIAL INTERIOR COST RATE TABLE

USE CODE	USE DESCRIPTION	BASE RATE	NO INTERIOR FINISH		PARTITIONS NONE		PARTITIONS ABOVE NORM		HEAT NONE		HEAT HOT AIR		HEAT HOT WATER		HEAT UNIT	AC NONE		AC CENTRAL	AC UNIT	PLUMBING NONE		PLUMBING BELOW NORM		PLUMBING ABOVE NORM	
000	None	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
011	Apartment	\$42.668	-\$8.367	-\$16.238	-\$1.631	\$1.763	-\$3.394	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
012	Hotel	\$69.806	-\$8.894	-\$28.212	-\$3.292	\$3.951	-\$4.528	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
013	Motel	\$66.757	-\$8.833	-\$27.726	-\$3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
021	Dormitory	\$66.574	-\$8.175	-\$26.287	-\$3.029	\$3.525	-\$4.163	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
024	Dwelling, Conversion - Multiple	\$36.417	-\$6.281	-\$13.686	-\$2.370	\$2.988	-\$3.191	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
025	Dwelling, Conversion - Office	\$36.417	-\$6.281	-\$13.686	-\$2.370	\$2.988	-\$3.191	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
026	Dwelling, Conversion - Sales	\$36.417	-\$6.281	-\$13.686	-\$2.370	\$2.988	-\$3.191	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
027	Dwelling	\$36.417	-\$6.281	-\$13.686	-\$2.370	\$2.988	-\$3.191	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
030	Laundromat/Dry Cleaners	\$50.670	-\$13.088	-\$5.673	-\$1.945	\$2.269	-\$4.224	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
031	Restaurant	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
032	Department Store	\$64.052	-\$12.835	-\$12.338	-\$2.695	\$3.637	-\$5.389	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
033	Discount Store/Market	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
034	Retail Store	\$32.811	-\$9.320	-\$4.022	-\$1.388	\$1.611	-\$3.910	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
035	Tavern/Bar	\$56.981	-\$9.796	-\$14.030	-\$4.731	\$7.598	-\$4.113	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
036	Lounge	\$62.087	-\$10.677	-\$15.286	-\$5.156	\$8.276	-\$4.477	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
037	Cafeteria	\$63.789	-\$8.215	-\$7.557	-\$2.745	\$4.093	-\$2.988	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
038	Convenience Store	\$37.562	-\$10.677	-\$4.609	-\$1.580	\$1.844	-\$4.477	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
039	Dairy Sales	\$39.031	-\$11.062	-\$4.346	-\$1.499	\$1.732	-\$4.224	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
040	Barber/Beauty Shop	\$38.990	-\$8.864	-\$3.849	-\$1.327	\$1.550	-\$4.224	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
041	Mini Warehouse	\$6.787	-\$0.962	-\$0.912	-\$0.709	\$0.912	-\$2.279	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
042	Hangar	\$7.658	-\$1.054	-\$0.770	-\$0.223	\$0.375	-\$2.472	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
043	Manufacturing	\$12.308	-\$1.449	-\$1.641	-\$0.628	\$1.357	-\$3.404	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
044	Light Manufacturing	\$12.308	-\$1.449	-\$1.641	-\$0.628	\$1.357	-\$3.404	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
045	Warehouse	\$8.337	-\$1.185	-\$1.114	-\$0.871	\$1.114	-\$2.796	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
046	Auto Showroom/Office	\$40.449	-\$9.259	-\$6.838	-\$1.773	\$2.644	-\$4.174	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
047	Auto Parts/Service	\$23.289	-\$1.935	-\$2.198	-\$0.841	\$1.408	-\$4.559	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
048	Tennis Club	\$31.119	-\$1.682	-\$6.473	-\$0.729	\$1.226	-\$3.951	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
049	Racquetball Court	\$53.274	-\$3.242	-\$29.276	-\$2.917	\$8.519	-\$2.917	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
050	Skating Rink (Ice or Roller)	\$46.071	-\$7.314	-\$6.696	-\$2.370	\$2.745	-\$6.098	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
051	Bank/Savings Institution	\$136.522	-\$24.727	-\$52.970	-\$8.175	\$9.431	-\$8.327	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
052	Medical Center	\$78.578	-\$14.162	-\$32.467	-\$4.771	\$5.490	-\$4.771	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	
053	Office Building	\$63.505	-\$14.628	-\$24.494	-\$5.369	\$6.939	-\$4.923	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	

COMMERCIAL INTERIOR COST RATE TABLE, CONT.

USE CODE	USE DESCRIPTION	BASE RATE	NO INTERIOR FINISH	PARTITIONS NONE	PARTITIONS BELOW NORM	PARTITIONS ABOVE NORM	HEAT NONE	HEAT HOT AIR	HEAT HOT WATER	HEAT UNIT	AC NONE	AC CENTRAL	AC UNIT	PLUMBING NONE	PLUMBING BELOW NORM	PLUMBING ABOVE NORM
054	Nursing Home	\$98.919	-\$20.057	-\$35.040	-\$5.632	\$6.787	-\$6.787	\$0.000	\$0.000	-\$4.913	-\$8.783	\$0.000	-\$4.042	-\$14.425	-\$4.163	\$5.632
055	School	\$80.301	-\$17.991	-\$30.127	-\$1.317	\$5.055	-\$6.058	\$0.000	\$0.000	-\$4.396	-\$7.871	-\$1.013	-\$3.627	-\$8.418	-\$2.857	\$4.001
056	Hospital	\$140.138	-\$18.345	-\$58.207	-\$5.268	\$5.815	-\$6.179	\$0.000	\$0.000	-\$4.477	-\$8.023	\$0.000	-\$3.697	-\$8.023	-\$5.014	\$6.848
057	Library	\$77.707	-\$16.137	-\$27.017	-\$3.495	\$4.052	-\$5.440	\$0.000	\$0.000	-\$3.941	-\$7.050	\$0.000	-\$3.252	-\$6.027	-\$2.320	\$3.363
058	Funeral Home	\$68.063	-\$10.059	-\$26.591	-\$6.493	\$8.388	-\$6.352	\$0.000	\$0.000	-\$4.559	-\$8.388	\$0.000	-\$3.860	-\$6.068	-\$2.340	\$3.728
059	Post Office	\$74.911	-\$15.560	-\$26.044	-\$3.363	\$3.910	-\$5.237	\$0.000	\$0.000	-\$3.799	-\$6.797	\$0.000	-\$3.140	-\$7.273	-\$2.472	\$3.464
061	Auditorium/Theater	\$68.843	-\$9.147	-\$25.062	-\$4.650	\$6.878	-\$7.040	\$0.000	\$0.000	-\$5.176	-\$8.074	\$0.000	-\$3.191	-\$8.621	-\$1.996	\$2.786
062	Cinema	\$59.818	-\$8.246	-\$22.732	-\$5.268	\$6.696	-\$6.352	\$0.000	\$0.000	-\$4.670	-\$7.283	\$0.000	-\$2.877	-\$5.602	-\$1.428	\$1.661
063	Religious Institution	\$68.236	-\$9.208	-\$26.581	-\$6.139	\$8.124	-\$7.081	\$0.000	\$0.000	-\$5.217	-\$8.124	\$0.000	-\$3.211	-\$6.696	-\$2.269	\$3.616
064	Social/Fraternal Hall	\$58.521	-\$8.459	-\$21.091	-\$4.032	\$4.660	-\$6.503	\$0.000	\$0.000	-\$4.791	-\$7.456	\$0.000	-\$2.948	-\$6.372	-\$2.462	\$3.556
070	Service Station with Bays	\$59.109	-\$2.867	-\$24.423	-\$2.867	\$3.262	-\$6.179	\$0.000	\$0.000	-\$1.023	\$0.000	\$10.292	\$4.710	-\$17.667	-\$5.956	\$3.262
071	Service Station, Conversion Retail	\$37.795	-\$1.732	-\$14.790	-\$1.732	\$1.975	-\$3.748	\$0.000	\$0.000	-\$0.618	\$0.000	\$6.230	\$2.857	-\$10.697	-\$3.606	\$1.975
072	Service Station, Conversion Storage	\$35.799	-\$1.732	-\$14.790	-\$1.732	\$1.975	-\$3.748	\$0.000	\$0.000	-\$0.618	\$0.000	\$6.230	\$2.857	-\$10.697	-\$3.606	\$1.975
073	Service Station without Bays	\$73.341	-\$2.350	-\$20.057	-\$2.350	\$2.684	-\$5.075	\$0.000	\$0.000	-\$0.841	\$0.000	\$8.448	\$3.870	-\$39.264	-\$20.057	\$7.425
074	Car Wash, Manual	\$14.516	-\$3.657	-\$1.702	-\$0.598	\$0.739	-\$3.778	\$0.000	\$0.000	-\$2.077	\$0.000	\$5.977	\$2.684	-\$1.702	-\$0.598	\$0.739
075	Car Wash, Automatic	\$20.149	-\$5.095	-\$2.360	-\$0.841	\$1.033	-\$5.247	\$0.000	\$0.000	-\$2.877	\$0.000	\$8.286	\$3.738	-\$2.360	-\$0.841	\$1.033
077	Truck Terminal	\$12.673	-\$1.803	-\$19.044	-\$1.864	\$2.148	-\$3.880	\$0.000	\$0.000	-\$2.796	-\$5.754	\$0.000	-\$2.279	-\$1.945	-\$1.692	\$1.803
078	Distribution Warehouse	\$10.869	-\$1.550	-\$14.820	-\$3.596	\$4.670	-\$3.535	\$0.000	\$0.000	-\$2.522	-\$4.599	\$0.000	-\$2.518	-\$1.671	-\$1.459	\$1.550
079	Cold Storage Warehouse	\$11.366	-\$1.621	-\$4.224	-\$1.499	\$1.732	-\$3.849	\$0.000	\$0.000	-\$2.117	-\$6.595	\$0.000	-\$3.485	-\$1.742	-\$1.520	\$1.621
080	Flex Warehouse	\$10.059	-\$1.428	-\$0.709	-\$0.253	\$0.304	-\$1.580	\$0.000	\$0.000	-\$0.871	\$0.000	\$2.492	\$1.124	-\$1.550	-\$1.347	\$1.428
081	Multi-Use Apartment	\$47.885	-\$7.496	-\$19.044	-\$1.864	\$2.148	-\$3.880	\$0.000	\$0.000	-\$2.796	-\$5.754	\$0.000	-\$2.279	-\$5.906	-\$1.742	\$1.864
082	Multi-Use Office	\$37.917	-\$5.602	-\$14.820	-\$3.596	\$4.670	-\$3.535	\$0.000	\$0.000	-\$2.522	-\$4.599	\$0.000	-\$2.158	-\$3.383	-\$1.307	\$2.077
083	Multi-Use Sales	\$29.083	-\$4.619	-\$4.224	-\$1.499	\$1.732	-\$3.849	\$0.000	\$0.000	-\$2.117	-\$6.595	\$0.000	-\$3.485	-\$2.857	-\$1.266	\$1.732
084	Multi-Use Storage	\$4.984	-\$1.530	-\$0.709	-\$0.253	\$0.304	-\$1.580	\$0.000	\$0.000	-\$0.871	\$0.000	\$2.492	\$1.124	-\$0.709	-\$0.253	\$0.304
085	Enclosure	\$26.034	-\$5.106	-\$9.431	-\$1.631	\$2.056	-\$2.198	\$0.000	\$0.000	-\$1.631	-\$3.262	\$0.000	-\$1.205	-\$3.627	-\$1.064	\$1.570
086	Support Area	\$14.000	-\$3.546	-\$1.641	-\$0.588	\$0.719	-\$3.647	\$0.000	\$0.000	-\$1.996	\$0.000	\$5.754	\$2.603	-\$1.641	-\$0.588	\$0.719
088	Restroom/Locker Facility	\$22.539	-\$5.703	-\$2.644	-\$0.942	\$1.155	-\$5.865	\$0.000	\$0.000	-\$3.221	\$0.000	\$9.269	\$4.184	-\$2.644	-\$0.942	\$1.155
090	Parking Garage	\$3.464	\$0.000	-\$1.256	-\$0.983	\$1.256	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
091	Basement, Residential, unfinished	\$9.076	-\$3.090	-\$1.438	-\$0.507	\$0.719	\$0.000	\$0.000	\$0.000	\$1.550	\$0.000	\$3.860	\$2.370	-\$1.438	-\$0.507	\$0.719

COMMERCIAL INTERIOR COST RATE TABLE, CONT.

USE CODE	USE DESCRIPTION	BASE RATE	NO INTERIOR FINISH	PARTITIONS NONE	PARTITIONS BELOW NORM	PARTITIONS ABOVE NORM	HEAT NONE	HEAT HOT AIR	HEAT HOT WATER	HEAT UNIT	AC NONE	AC CENTRAL	AC UNIT	PLUMBING NONE	PLUMBING BELOW NORM	PLUMBING ABOVE NORM
095	Covered / Enclosed Mall	\$32,831	-\$10,069	-\$1,732	-\$0,618	\$0,760	-\$4,224	\$0,000	\$0,000	-\$2,492	-\$6,706	\$0,000	-\$3,606	\$0,000	\$0,000	\$0,000
100	Franchise Restaurant	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
101	A&W (prior to 1975)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
102	A&W (1975 and after)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
103	Applebee's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	\$0,000	\$0,000	\$0,000
104	Arby's	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	-\$9,786	-\$3,262	\$4,812
106	Artic Circle (prior to 1972)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
107	Artic Circle (1972 and after)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
110	Bonanza Family Restaurant	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
112	Burger King	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
113	Chili's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
115	Corner Pocket	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
118	Country Kitchen	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
119	Cracker Barrel	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
120	Dairy Queen (prior to 1972)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
121	Dairy Queen (1972 and after)	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
122	Denny's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
124	Elmer's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
125	Four B's (prior to 1974)	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
126	Four B's (1974 and after)	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
128	Famous Dave's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
130	Frontier Pies	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
131	Fuddrucker's	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
132	Godfather's Pizza	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
133	Golden Corral	\$63,789	-\$8,215	-\$7,557	-\$2,745	\$4,093	-\$2,988	\$0,000	\$0,000	\$1,965	-\$6,706	\$0,000	-\$3,606	-\$8,215	-\$2,857	\$4,093
134	Hardee's	\$133,625	\$0,000	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$0,000	-\$11,417	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
135	IHOP	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
136	J-B Big Boy	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
138	Johnny Carino's	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
140	Kentucky Fried Chicken	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
146	Little Big Man Pizza	\$74,466	-\$12,490	-\$16,988	-\$5,946	\$11,903	-\$3,262	\$0,000	\$0,000	\$1,925	-\$11,417	\$0,000	-\$2,786	-\$9,786	-\$3,262	\$4,812
148	Long Horn	\$133,625	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000

COMMERCIAL INTERIOR COST RATE TABLE

USE CODE	USE DESCRIPTION	BASE RATE	NO INTERIOR FINISH	PARTITIONS NONE	PARTITIONS BELOW NORM	PARTITIONS ABOVE NORM	HEAT NONE	HEAT HOT AIR	HEAT HOT WATER	HEAT UNIT	AC NONE	AC CENTRAL	AC UNIT	PUMPING NONE	PUMPING BELOW NORM	PUMPING ABOVE NORM
150	Long John Silver Seafood	\$														
151	Macaroni Grill	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
152	McDonald's (prior to 1974)	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
153	McDonald's (1974 and after)	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
156	Mister Steak	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
157	Olive Garden	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
158	Outback	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
159	Perkins	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
160	Pioneer Pies	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
162	Pizza Hut	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
166	Rax	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
168	Red Lobster	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
170	Seasons'	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
172	Shakey's Pizza Parlor	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
174	Sizzler	\$63.789	-\$8.215	-\$7.557	-\$2.745	\$4.093	-\$2.988	\$0.000	\$0.000	-\$1.965	-\$6.706	\$0.000	-\$3.606	-\$8.215	-\$2.857	\$4.093
176	Skipper's Seafood Shoppe	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
178	Sunny's	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
180	Taco Bell	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
182	Taco John's	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
184	Taco Time	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
186	Taco Treat	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
188	Tastee Freeze	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
190	Village Inn Pancake House	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
192	Village Inn Pizza	\$74.466	-\$12.490	-\$16.988	-\$5.946	\$11.903	-\$3.262	\$0.000	\$0.000	-\$1.925	-\$11.417	\$0.000	-\$2.786	-\$9.786	-\$3.262	\$4.812
194	Wendy's Old Fashioned Hamburgers	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
199	Local Fast Food	\$133.625	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
200	Costco	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
204	Home Depot	\$32.811	-\$9.320	-\$4.022	-\$1.388	\$1.611	-\$3.910	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$3.343	-\$2.492	\$0.628	\$2.492
208	K-Mart	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$3.343	-\$2.492	\$0.628	\$2.492
212	Lowe's	\$32.811	-\$9.320	-\$4.022	-\$1.388	\$1.611	-\$3.910	\$0.000	\$0.000	-\$2.310	-\$6.210	\$0.000	-\$3.343	-\$2.492	\$0.628	\$2.492
216	Pamida	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$2.998	-\$2.492	\$0.628	\$2.492
220	Sam's Club	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$2.998	-\$2.492	\$0.628	\$2.492
224	Shopko	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$2.998	-\$2.492	\$0.628	\$2.492
228	Target	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$2.998	-\$2.492	\$0.628	\$2.492
232	Wal-Mart	\$29.063	-\$8.378	-\$2.806	-\$0.304	\$0.517	-\$3.515	\$0.000	\$0.000	-\$2.077	-\$5.582	\$0.000	-\$2.998	-\$2.492	\$0.628	\$2.492
300	Best Inn	\$66.757	-\$8.833	-\$27.726	-\$3.485	\$4.194	-\$4.498	\$0.000	\$0.000	-\$3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062
304	Best Western	\$66.757	-\$8.833	-\$27.726	-\$3.485	\$4.194	-\$4.498	\$0.000	\$0.000	-\$3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062
308	Comfort Inn	\$66.757	-\$8.833	-\$27.726	-\$3.485	\$4.194	-\$4.498	\$0.000	\$0.000	-\$3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062
312	Country Inn & Suites	\$66.757	-\$8.833	-\$27.726	-\$3.485	\$4.194	-\$4.498	\$0.000	\$0.000	-\$3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062

COMMERCIAL INTERIOR COST RATE TABLE, CONT.

USE CODE	USE DESCRIPTION	BASE RATE	NO INTERIOR		PARTITIONS		PARTITIONS		HEAT		HEAT HOT WATER	HEAT UNIT	AC NONE	AC CENTRAL	AC UNIT	PLUMBING NONE	PLUMBING BELOW NORM	PLUMBING ABOVE NORM
			FINISH	NONE	BELOW NORM	ABOVE NORM	HEAT NONE	HEAT HOT AIR										
316	Crystal Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
320	Days Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
324	Econolodge	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
328	Fairfield Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
332	Hampton Inn/Suites	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
336	Holiday Inn Express	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
340	Howard Johnson Express Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
344	La Quinta Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
348	Microtel	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
352	Motel 6	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
356	Quality Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
360	Ramada	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
364	Red Roof Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
368	Sheraton	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
372	Sleep Inn	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
376	Super 8	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
380	Wingate	\$66.757	-8.833	-27.726	-3.485	\$4.194	-\$4.498	\$0.000	\$0.000	\$0.000	-3.343	-\$7.111	\$0.000	-\$2.917	-\$11.731	-\$3.039	\$4.062	
990	Parking, Upper Deck	\$0.182	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	

COMMERCIAL BUILDING OTHER FEATURES (BOF) TABLE

Calculation: Calc Type 1: C1 x Area
 Calc Type 2: C1 x Length + C2 x Sq.Rt.(Area) + C3
 Calc Type 4: C1
 Calc Type 5: C1 + C2 x Sq.Rt.(Area) + C3 x Area
 Calc Type 6: C1 x Height x Length
 Calc Type 7: Flat Value (User Override)
 Calc Type 8: C1 x Height x Width

BOF Code	BOF Description	CALC TYPE	C1	C2	C3
AC1	Air Conditioning, Central	5	\$0.00	\$62.84	\$7.06
AC2	Air Conditioning, Unit	5	\$0.00	\$25.61	\$4.39
AT1	Atrium, Cover Only	1	\$35.82	\$0.00	\$0.00
AW1	Aerial Walkway	1	\$377.24	\$0.00	\$0.00
BA1	Balcony	1	\$19.24	\$0.00	\$0.00
BC1	Bank, Drive-in Canopy	1	\$31.02	\$0.00	\$0.00
BC3	Bank, drive-in window	4	\$12,027.39	\$0.00	\$0.00
BE0	Bank, Pneumatic Tubes	4	\$21,297.78	\$0.00	\$0.00
BE1	Bank Vault, money, no door	1	\$178.50	\$0.00	\$0.00
BE2	Bank Vault, record storage, no door	1	\$64.73	\$0.00	\$0.00
BE3	Bank Vault Door, money, circ. shaped	4	\$126,521.05	\$0.00	\$0.00
BE4	Bank Vault Door, money, rect. shaped	4	\$29,521.68	\$0.00	\$0.00
BE5	Bank Vault Door, record storage only	4	\$4,303.69	\$0.00	\$0.00
BE6	Bank, Night Deposit Chute	4	\$14,662.76	\$0.00	\$0.00
BE8	Bank, Service Window	4	\$12,027.39	\$0.00	\$0.00
BI1	Built-ins	4	\$162.08	\$0.00	\$0.00
BT1	Basement Top	1	\$13.85	\$0.00	\$0.00
CF1	Cooler, cooler, 32 to 60 degrees	5	\$0.00	\$1,508.66	\$2.05
CF2	Cooler, chiller, 5 to 31 degrees	5	\$1,742.53	\$1,312.97	\$14.35
CF3	Cooler, freezer, -15 to 5 degrees	5	\$0.00	\$1,767.39	\$3.83
CF4	Cooler, sharp freeze, -45 to -15 degrees	5	\$0.00	\$1,816.92	\$4.07
CK1	Catwalk	1	\$103.76	\$0.00	\$0.00
CL1	Clean Room, Class 100	1	\$1,870.70	\$0.00	\$0.00
CL2	Clean Room, Class 1,000	1	\$1,143.97	\$0.00	\$0.00
CL3	Clean Room, Class 10,000	1	\$690.56	\$0.00	\$0.00
CL4	Clean Room, Class 100,000	1	\$314.36	\$0.00	\$0.00
CM1	Covered Mall	1	\$34.01	\$0.00	\$0.00
CN1	Crane Rail, light	2	\$131.52	\$0.00	\$0.00
CN2	Crane Rail, medium	2	\$189.98	\$0.00	\$0.00
CN3	Crane Rail, heavy	2	\$238.69	\$0.00	\$0.00
CP5	Canopy Roof, Low Cost	1	\$18.60	\$0.00	\$0.00
CP6	Canopy Roof, Average	1	\$24.02	\$0.00	\$0.00
CP7	Canopy Roof, Good	1	\$30.46	\$0.00	\$0.00
CR1	Computer Room Floor	1	\$20.38	\$0.00	\$0.00
CR2	Computer Room Air Control	1	\$30.66	\$0.00	\$0.00
CR3	Computer Room Fire Suppression Equipment	2	\$0.00	\$531.54	\$6.71
CW1	Craneway	2	\$46.10	\$0.00	\$0.00
DF1	Drinking Fountain	4	\$891.40	\$0.00	\$0.00
DH1	Dock Level Floor	5	\$0.00	\$369.89	\$0.49
EE1	Enclosed Entry	1	\$75.92	\$0.00	\$0.00
EW1	Emergency, eye wash	4	\$400.98	\$0.00	\$0.00
EW2	Emergency, shower	4	\$541.05	\$0.00	\$0.00
EW3	Emergency, eye wash & shower	4	\$930.62	\$0.00	\$0.00
FI1	Fireplace, 1 opening	4	\$4,140.30	\$0.00	\$0.00
FI2	Fireplace, 2 openings	4	\$5,323.24	\$0.00	\$0.00
FI3	Fireplace, 3 openings	4	\$7,251.54	\$0.00	\$0.00

COMMERCIAL BUILDING OTHER FEATURES (BOF) TABLE, CONT.

Calculation:

- Calc Type 1: $C1 \times \text{Area}$
- Calc Type 2: $C1 \times \text{Length} + C2 \times \text{Sq.Rt.}(\text{Area}) + C3$
- Calc Type 4: $C1$
- Calc Type 5: $C1 + C2 \times \text{Sq.Rt.}(\text{Area}) + C3 \times \text{Area}$
- Calc Type 6: $C1 \times \text{Height} \times \text{Length}$
- Calc Type 7: Flat Value (User Override)
- Calc Type 8: $C1 \times \text{Height} \times \text{Width}$

BOF Code	BOF Description	CALC TYPE	C1	C2	C3
GH1	Greenhouse, economy	5	\$934.02	\$21.05	\$4.36
GH2	Greenhouse, average	5	\$1,432.72	\$32.28	\$6.68
GH3	Greenhouse, good	5	\$2,977.20	\$67.08	\$13.89
HC1	Human Crematory Retort	4	\$51,300.00	\$0.00	\$0.00
HD1	Hangar Door, 20-40'	1	\$38.92	\$0.00	\$0.00
HD2	Hangar Door, over 40'	1	\$57.08	\$0.00	\$0.00
HD3	Hangar Door, up to 20'	1	\$20.76	\$0.00	\$0.00
HR1	Hand Rails, 1.5" pipe, 4' high	2	\$26.12	\$0.00	\$0.00
HR2	Hand Rails, 2" angle iron	2	\$24.35	\$0.00	\$0.00
HR3	Rail Kick Plate	2	\$4.38	\$0.00	\$0.00
HS1	Hoist, single plunger, 8,000#	4	\$7,616.25	\$0.00	\$0.00
HS2	Hoist, double plunger, 8,000#	4	\$9,873.73	\$0.00	\$0.00
HS3	Hoist, double plunger, 11,000#	4	\$10,496.48	\$0.00	\$0.00
HS4	Hoist, double plunger, 16,500#	4	\$13,662.14	\$0.00	\$0.00
HS5	Hoist, double plunger, 19,500#	4	\$14,478.98	\$0.00	\$0.00
HS6	Hoist, double plunger, 24,000#	4	\$17,009.43	\$0.00	\$0.00
HS7	Hoist, double plunger, 36,000#	4	\$20,979.47	\$0.00	\$0.00
LA1	Ladder, without cages	2	\$62.40	\$0.00	\$0.00
LA2	Ladder, with cages	2	\$138.53	\$0.00	\$0.00
LD1	Loading Dock, steel or concrete	1	\$18.25	\$0.00	\$0.00
LD2	Loading Dock, wood	1	\$9.99	\$0.00	\$0.00
LD4	Truck & Train Wells	1	\$11.41	\$0.00	\$0.00
LD5	Dock Levelers	4	\$7,110.25	\$0.00	\$0.00
LE1	Lights, explosion proof, florescent	4	\$709.20	\$0.00	\$0.00
LE2	Lights, explosion proof, incandescent	4	\$519.35	\$0.00	\$0.00
LE3	Lights, explosion proof, mercury	4	\$1,063.76	\$0.00	\$0.00
LE4	Lights, explosion proof, sodium vapor	4	\$1,186.82	\$0.00	\$0.00
LTM	Lean-to, metal	5	\$0.00	\$35.59	\$3.35
LTW	Lean-to, wood	5	\$0.00	\$29.01	\$2.73
LX1	Lights, wall mounted, incandescent	4	\$438.52	\$0.00	\$0.00
LX2	Lights, wall mounted, mercury vapor	4	\$1,007.26	\$0.00	\$0.00
LX3	Lights, wall mounted, sodium, high pressure	4	\$1,295.74	\$0.00	\$0.00
LX4	Lights, wall mounted, sodium, low pressure	4	\$852.47	\$0.00	\$0.00
MR1	Roof, monitor (only for floor levels 01 to 01)	6	\$7.25	\$0.00	\$0.00
MR2	Roof, high bay	6	\$7.25	\$0.00	\$0.00
MS1	Miscellaneous Structure	7	\$0.00	\$0.00	\$0.00
OA1	Open Area, high rise apts/hotels	1	\$14.01	\$0.00	\$0.00
OA2	Open Area, garden apts/motels/dwellings	1	\$12.26	\$0.00	\$0.00
OA3	Open Area, stores & restaurants	1	\$13.80	\$0.00	\$0.00
OA4	Open Area, industrial & warehouses	1	\$13.75	\$0.00	\$0.00
OA5	Open Area, banks & low rise office bldgs	1	\$17.91	\$0.00	\$0.00
OA6	Open Area, theaters & auditoriums	1	\$17.76	\$0.00	\$0.00
OA7	Open Area, light metal buildings	1	\$7.17	\$0.00	\$0.00
OA8	Open Area, high rise office	1	\$15.72	\$0.00	\$0.00
OB1	Ornamental Brick Trim	1	\$10.18	\$0.00	\$0.00
OD1	Overhead Door, wood/metal	8	\$14.32	\$0.00	\$0.00

COMMERCIAL BUILDING OTHER FEATURES (BOF) TABLE, CONT.

Calculation: Calc Type 1: $C1 \times \text{Area}$
 Calc Type 2: $C1 \times \text{Length} + C2 \times \text{Sq.Rt.}(\text{Area}) + C3$
 Calc Type 4: $C1$
 Calc Type 5: $C1 + C2 \times \text{Sq.Rt.}(\text{Area}) + C3 \times \text{Area}$
 Calc Type 6: $C1 \times \text{Height} \times \text{Length}$
 Calc Type 7: Flat Value (User Override)
 Calc Type 8: $C1 \times \text{Height} \times \text{Width}$

BOF Code	BOF Description	CALC TYPE	C1	C2	C3
OD2	Overhead Door, rolling steel	8	\$20.39	\$0.00	\$0.00
OD3	Overhead Door, wood/metal with motor & operator	5	\$741.52	\$0.00	\$14.33
OD4	Overhead Door, rolling steel with motor & operator	5	\$741.52	\$0.00	\$20.40
PC1	Pet Crematory Retort (small)	4	\$6,685.80	\$0.00	\$0.00
PC2	Pet Crematory Retort (medium)	4	\$23,197.70	\$0.00	\$0.00
PC3	Pet Crematory Retort (large)	4	\$39,709.60	\$0.00	\$0.00
PP1	Porch, open	1	\$21.40	\$0.00	\$0.00
PP2	Porch, screened	1	\$29.82	\$0.00	\$0.00
PP4	Porch, enclosed	1	\$41.73	\$0.00	\$0.00
PP5	Porch, upper deck	1	\$17.55	\$0.00	\$0.00
PP6	Porch, upper deck, screened	1	\$24.45	\$0.00	\$0.00
PP8	Porch, upper deck, enclosed	1	\$34.22	\$0.00	\$0.00
RA1	Garage, attached, frame, finished	5	\$3,581.19	\$0.00	\$27.41
RA2	Garage, attached, masonry finished	5	\$4,964.23	\$0.00	\$30.45
RA3	Garage, attached, frame, unfinished	5	\$2,966.05	\$0.00	\$22.84
RA4	Garage, attached, masonry, unfinished	5	\$4,098.27	\$0.00	\$26.37
RC1	Carport	1	\$12.15	\$0.00	\$0.00
RP5	Swimming Pool, indoor	5	\$5,396.25	\$0.00	\$48.15
RS1	Utlity Building, frame	5	\$0.00	\$78.02	\$7.65
RS2	Utility Building, metal	5	\$0.00	\$77.25	\$7.57
RS3	Utility Building, brick/stone	5	\$0.00	\$120.31	\$11.80
RT1	Patio, wood	5	\$596.61	\$0.00	\$6.16
RT2	Patio, concrete	5	\$0.00	\$11.00	\$2.98
RT3	Patio, stone/tile w/sand base	5	\$0.00	\$71.55	\$5.57
RT4	Patio, stone/tile w/concrete base	5	\$0.00	\$136.43	\$6.78
RT5	Patio, brick	5	\$0.00	\$38.42	\$4.77
RT6	Patio, masonry stoop	5	\$0.00	\$107.39	\$4.40
SC1	Steel Checker Plate, bolted	1	\$46.13	\$0.00	\$0.00
SC2	Steel Checker Plate, welded	1	\$45.81	\$0.00	\$0.00
SCR	Self-contained Room	2	\$40.24	\$0.00	\$0.00
SF1	Store Front, wood frame	2	\$154.87	\$0.00	\$0.00
SF2	Store Front, average metal frame	2	\$449.21	\$0.00	\$0.00
SF3	Store Front, elaborate	2	\$806.15	\$0.00	\$0.00
SG1	Steel Grating, on grade	1	\$21.55	\$0.00	\$0.00
SG2	Steel Grating, elevated	1	\$23.89	\$0.00	\$0.00
SI1	Sink, Industrial, Full	4	\$3,468.22	\$0.00	\$0.00
SI2	Sink, Industrial, Half	4	\$2,062.85	\$0.00	\$0.00
SK1	Skating Rink, indoor, ice	1	\$23.36	\$0.00	\$0.00
SS1	Sprinkler System - wet pipe	1	\$2.62	\$0.00	\$0.00
SS2	Sprinkler System, dry pipe	1	\$3.29	\$0.00	\$0.00
ST1	Stairs, metal w/pipe rails, 3.6' wide	4	\$234.52	\$0.00	\$0.00
ST2	Stairs, metal w/pipe rails, 4' wide	4	\$303.26	\$0.00	\$0.00
ST3	Stairs, concrete w/pipe rails, 3.6' wide	4	\$281.38	\$0.00	\$0.00
ST4	Stairs, concrete w/pipe rails, 4' wide	4	\$337.92	\$0.00	\$0.00
ST5	Stairs, concrete kick plate hand rail	4	\$192.46	\$0.00	\$0.00
ST6	Stairs, steel kick plate hand rail	4	\$305.56	\$0.00	\$0.00

COMMERCIAL BUILDING OTHER FEATURES (BOF) TABLE, CONT.

Calculation: Calc Type 1: $C1 \times \text{Area}$
 Calc Type 2: $C1 \times \text{Length} + C2 \times \text{Sq.Rt.}(\text{Area}) + C3$
 Calc Type 4: $C1$
 Calc Type 5: $C1 + C2 \times \text{Sq.Rt.}(\text{Area}) + C3 \times \text{Area}$
 Calc Type 6: $C1 \times \text{Height} \times \text{Length}$
 Calc Type 7: Flat Value (User Override)
 Calc Type 8: $C1 \times \text{Height} \times \text{Width}$

BOF Code	BOF Description	CALC TYPE	C1	C2	C3
ST7	Stairs, wood kick plate hand rail	4	\$104.79	\$0.00	\$0.00
ST8	Stairs, Metal Grate	4	\$310.63	\$0.00	\$0.00
SU1	Sauna/Steam Room, < 25 sqft	4	\$5,256.46	\$0.00	\$0.00
SU2	Sauna/Steam Room, 26-60 sqft	4	\$7,494.17	\$0.00	\$0.00
SU3	Sauna/Steam Room, > 60 sqft	4	\$8,911.36	\$0.00	\$0.00
TU1	Tunnel, grain elevator	4	\$346.22	\$0.00	\$0.00
WH1	Whirlpool/hot tub, < 5 persons	4	\$8,809.05	\$0.00	\$0.00
WH2	Whirlpool/hot tub, 6-8 persons	4	\$12,583.49	\$0.00	\$0.00
WH3	Whirlpool/hot tub, > 8 persons	4	\$14,975.18	\$0.00	\$0.00

COMMERCIAL ELEVATORS TABLE

Elevator Code	Description	C1	C2	C3	C4	C5
EL1 – Electric Freight Elevator		\$43,496.061	\$3.258	\$90.130	\$0.011	\$13,975.539
ELS – Electric Passenger Elevator Speed =< 350		\$27,279.551	\$15.944	\$135.253	\$0.006	\$5,243.499
ELF – Electric Passenger Elevator Speed > 350		\$27,279.551	\$15.944	\$135.253	\$0.006	\$5,243.499
EL3 – Hydraulic Freight Elevator		\$0.000	\$4.781	\$99.376	\$0.012	\$13,759.625
EL4 – Hydraulic Passenger Elevator		\$0.000	\$10.148	\$134.260	\$0.026	\$10,653.050
EL5 – Escalator 32" Stair Width		\$8,768.710	\$0.000	\$0.000	\$0.000	\$0.000
EL6 – Escalator 48" Stair Width		\$9,617.098	\$0.000	\$0.000	\$0.000	\$0.000

DEPRECIATION

The Montana Appraisal Manual provides depreciation tables for you to use. A guide is useful in helping to establish consistency in the rating of properties as to physical condition, functional utility, desirability, etc. as it relates to the property's estimated value. It provides a means to use sales information to establish benchmark ratings for properties in a neighborhood.

The desirability of property can change over time. Sometimes this happens on a global basis, i.e. the value levels of all property move up or down on a fairly consistent basis; or it can occur with respect to certain groups of property. When this happens, adjustments may be needed in the depreciation schedules or formulas. (We will explain more about how the schedules are generated from the underlying formulas later in this section.)

There are, however, several issues that need to be addressed in conjunction with using or setting the depreciation tables.

COST LEVELS

The Montana Appraisal Manual has been produced with one set of cost tables. It is recognized that these cost figures represent average value levels in the state. These figures will need to be adjusted to reflect local construction costs for locales throughout the state. This is done through the application of the county index. The county index can vary substantially across the state due to a number of reasons including: economic climate, availability of skilled labor pool, prevalent use of union or non-union labor, cost of shipping construction materials, etc.

Cost levels may be established through analysis of local new construction costs in your county or region. This can include both

a comparison of manual values against actual new construction figures, or where insufficient figures are available, a comparison of labor and materials costs for your area with areas in which this data and a well-established index are available.

The cost index should be established before you start to make adjustments to depreciation tables.

ECONOMIC CONDITION FACTOR

The final step in the cost approach is ensuring that estimated values are consistent with the market. This is extremely important since the cost approach includes individual estimates of value for land and buildings. The land values are estimated through use of comparable sales. Building values are estimated through use of replacement cost less depreciation. However, replacement cost will only reflect the supply side of the market and therefore a market adjustment or economic condition factor is necessary to account for the demand side of the market.

The application of the Economic Condition Factor (ECF) or market adjustment is acknowledged by the International Association of Assessing Offices (IAAO) in their mass appraisal book, "Property Appraisal and Assessment Administration." Quoting from page 230, "Cost models, like other valuation models, should be specified and calibrated using local market information so that they reflect accurately the operation of local real estate markets." And quoting from page 311 of the paragraph titled Market Adjustment Factors, "Market adjustment factors are often required to adjust values obtained from the cost approach to the market. These adjustments should be applied by type of property and area based on sales ratio studies or other market analyses. Accurate cost schedules, condition ratings, and depreciation schedules

will minimize the need for market adjustment factors.” Further, the Montana Supreme Court upheld the use of Economic Condition Factors (ECF) by the Department in Supreme Court Case No. 96-704, Raymond and M.A. Albright, et al versus State of Montana.

The economic condition factor is a component of depreciation/appreciation or market adjustment that is uniformly applied across all properties in a given market area. Typically, economic condition factors will be at or below 100% for properties in economically depressed areas and greater than 100% in high growth areas.

The use of market adjustments is extremely important in the Montana Ad Valorem appraisal process. The Department of Revenue constructs a standardized depreciation table, using stabilized market and cost data. The economic condition factor is used to correlate the cost approach to the market approach across the vastly different economic areas in Montana.

Because the economic condition factor is developed using a population of localized market data in a given area, it is unique to that market area and should never be adjusted on an individual basis.

The formula for calculation of the Economic Condition Factor (ECF) is as follows:

In each given market area, the ECF is the ratio determined by dividing the average sales price by the average cost value, from valid sales that occurred during that reappraisal cycle.

UNDERSTANDING DEPRECIATION SCHEDULES

The Montana Appraisal Manual contains depreciation tables for your use. When you begin the process of establishing effective years through benchmarking, you should have already established your baseline cost index and the grade level and design features for your basic dwelling structure, to arrive at a proper RCN (Replacement Cost New).

Depreciation reflects a composite of physical depreciation due to age and condition, as well as functional and economic obsolescence that can be related to age, location, and economic conditions. For Residential property, these are reflected in CDU (condition – desirability – utility) rating.

If you use a standard benchmark CDU table as a guideline in establishing your local benchmark CDU’s early in the appraisal process, and then use the local benchmark CDU’s on a consistent basis (uniform within a neighborhood), you can apply the Cost Approach reasonably with only minor adjustments to the depreciation tables to reflect changes in market condition that occur during the reappraisal project.

Several analysis capabilities are available to assist in the process of adjusting the CDU tables and the depreciation tables. These include Sales Ratio Analysis and Market Modeling for Depreciation.

Adjustment of the CDU table cannot correct problems due to underlying inconsistency in CDU's on individual properties.

DEPRECIATION PROCEDURES

It is often advisable to develop schedules and tables to be used as a guide for the appraiser to determine value. The use of such tables is especially applicable in mass appraisals for tax equalization purposes where it is essential to establish and maintain uniformity. However, Percent Good tables, based on actual age alone are impractical. Remodeling, for instance, has the effect of prolonging the remaining life of a building, thus making its effective age considerably different than its actual age. Consideration must be given to all the factors operating to influence the overall condition, desirability, and degree of usefulness of each structure.

DWELLINGS

UNDERSTANDING CDU RATING SYSTEM

Condition, Desirability And Utility (CDU)

Definition – A composite rating of the overall condition, desirability, and utility of a structure; used as a simple, direct and uniform method of estimating accrued depreciation (physical, functional and economic obsolescence).

Each component of the CDU rating must be examined on an individual basis. Each component is associated with different form of depreciation.

Condition – Relates to Physical Deterioration or Physical Depreciation.

Desirability – Must be examined as two separate measurements of depreciation.

How desirable is the location of the property or Economic Obsolescence or Economic Depreciation.

How desirable is the subject property

itself, regardless of the location.

Utility – Relates to the functional utility or the amount of functional obsolescence associated with the subject property. This has nothing to do with location or physical deterioration.

Condition

The condition of the improvement refers to the extent of physical deterioration or structural damage in the property. Overall wear and tear and the level of Maintenance dictates a buildings condition. An appraiser generally distinguishes between items that must be repaired immediately and those that may be repaired or replaced at a later time.

Examples:

Items Needing Immediate Repair:

Touching up exterior paint

Fixing plumbing leaks

Repairing holes in screens, broken windows, etc.

Eliminating fire and safety hazards

Re-hanging loose gutters, etc.

Items Considered Deferred Maintenance:

Interior and Exterior Paint

Roof coverings

Electrical wiring

AC equipment

Furnace

Plumbing Fixtures

Well pump

Carpeting

UTILITY

The functional utility of a property refers to the ability of a property or building to be useful and to perform the function for which it is intended according to current market tastes and standards; the efficiency of a building's use in terms of architectural style, design, and layout, traffic patterns, and the size of rooms.

To be functional an item must work and be useful.

The definition of functional utility is subject to changing expectations and standards.

Optimal functional utility implies that the design and engineering of a building are considered to best meet perceived needs at a given time.

Therefore, functional inutility is an impairment of the functional capacity of a property or building according to market tastes and standards. It becomes equivalent to functional obsolescence.

As objectives of building design, functional utility and aesthetics are sometimes in conflict; market standards generally reflect a compromise between the two.

Extremely utilitarian housing designs that omitted basements, entrance halls, and dining rooms were eventually rejected by much of the market and replaced with more flexible designs.

GENERAL STANDARDS OF FUNCTIONAL UTILITY

Suitability or appropriateness

Comfort

Efficiency

Safety and Security

Accessibility

Ease and Cost of Maintenance

Attractiveness

Profitability

Additional Considerations

In determining functional utility and appropriateness of an architectural style, appraisers must consider compatibility or conformity.

Compatibility or conformity means that a building is in harmony with its use or uses and its environment.

A building design that is typical in an area has less influence on value than a design that is atypical, so the impact of nonconformity must be considered carefully.

UTILITY SUMMARY

Marketability is the ultimate test of functional utility.

Generally, a building is functional if it successfully serves the purpose for which it was designed or adapted.

DESIRABILITY

Desirability must be split into two separate, yet equally important factors.

Desirability of the location or the specific influence of the neighborhood (location or neighborhood).

Desirability of the subject property to fulfill a specific human need (desire).

Location or Neighborhood – Would best be defined as a group of complementary land uses; a congruous grouping of inhabitants, buildings or business enterprises.

Every property is an integral part of its neighborhood and its community.

The market value of a particularly property is substantially affected by the neighborhood in which it is located.

Therefore the primary purpose of neighborhood analysis is to identify the geographic area, which is subject to the same influences as the property being appraised.

Prices paid for comparable properties in the defined area theoretically reflect the positive and negative influences of that particular neighborhood.

Clearly differing neighborhoods are going to have vast differences on market value.

This is a key component in the determination of this portion of the CDU calculation.

Desire – is a purchaser's wish for an item to satisfy human needs. (i.e., shelter, clothing, food companionship) or individual wants beyond the essentials required to support life.

This portion of the CDU calculation is specific to the buyer's desire and the attractiveness of the subject property, irrespective of the location of the property.

CALCULATION OF CDU

The CDU rating for each component shown below has the following numerical value:

Excellent = 10

Very Good = 9

Good = 8

Average = 7

Fair = 6

Poor = 5

Very Poor = 3

Unsound = 1

Numerical assignment of specific values to the descriptive information is non linear it is necessary to weight the contribution of each component in the calculation.

This means a property with a CDU of excellent (10) is not necessarily twice as valuable as a property with a CDU of average (5).

Each component's numerical value should be multiplied by its weight and the total divided by 4.

The resulting numerical number should be converted to the CDU rating for the subject.

Example:

Our subject property is 50 years old with an effective age of 20 years.

It is utilitarian bungalow house, with small closets, limited hallway space, no dining room, 4 bedrooms, 1 bath (bathtub), 1008 square feet.

The home is generally well kept, located in a very affordable, low crime neighbor-

hood, close to schools, shopping, parks, and churches.

Determining factors:

The condition of the home as determined by the effective age and the fact it is well kept is good.

The desirability in terms of location is very good, low crime neighborhood, located in close proximity to basic services, (schools, churches, parks).

The desirability of the home itself is average, although affordable and well kept, it is too small for today's standards and would have a desirability rating of fair.

The utility of the home is average. Home is not compatible to present utility factors such as larger closets, multiple bath rooms with showers, more open space rather than every square inch used bedrooms, etc.

Applying the weighting to each component:

Condition (Good) =	8 x 1 = 8
Desirability (Very Good) =	9 x 1 = 9
Desirability (Average) =	7 x 1 = 7
Utility (Average) =	7 x 1 = 7
Total =	31

$31/4 = 7.75$ or GOOD CDU

CDU SUMMARY

CDU is one of the most important components of the appraisal process.

Since CDU is the culmination of all three forms of depreciation, it is imperative the

appraiser pay special attention to the assignment of this value to each property.

Given this, it is vitally important that appraisers do a good job of benchmarking their neighborhoods for CDU ranges.

CDU RATING GUIDE

CDU RATING OF DWELLING: DEFINITION

UN SOUND – Dwelling is definitely unsound and practically unfit for use.

VERY POOR – Condition approaches unsoundness; extremely undesirable and barely usable.

POOR – Definite deterioration is obvious; definitely undesirable and barely usable.

FAIR – Marked deterioration, but quite usable; rather unattractive and undesirable.

AVERAGE – Normal “wear and tear” is apparent; average attractiveness and desirability.

GOOD – Minor deterioration is visible; slightly more attractive, desirable and useful.

VERY GOOD – Slight evidence of deterioration; attractive and quite desirable.

EXCELLENT – Dwelling is in perfect condition; very attractive and highly desirable.

SELECTION OF A PERCENT GOOD

There are only two steps to determine the Percent Good of a dwelling.

Rate the dwelling in terms of its overall condition, desirability, and usefulness, CDU.

From the depreciation table, select the corresponding Percent Good based on the dwelling's observed age, either actual age or a calculated effective age, and the established CDU.

RESIDENTIAL DWELLING DEPRECIATION TABLE

Age (2009 – Year Built)	CDU Rating							UN
	EX	VG	GD	AV	FR	PR	VP	
Less than or = 2	99	99	98	97	92	85	75	62
3-4	98	98	97	95	90	82	72	59
5-6	98	97	96	93	88	79	69	56
7-8	97	96	93	90	85	75	66	54
9-10	97	96	91	87	82	72	63	52
11-12	96	94	90	85	79	69	60	50
13-15	95	92	88	83	76	67	57	48
16-18	94	90	86	81	73	63	55	45
19-20	93	88	84	79	71	60	52	42
21-23	92	87	82	77	69	57	49	39
24-27	91	86	80	75	66	55	46	37
28-30	90	84	78	72	63	52	44	35
31-35	88	82	76	69	61	49	41	31
36-40	87	80	74	67	58	47	39	28
41-45	86	79	73	65	55	45	37	25
46-50	84	78	72	63	53	43	35	22
51-55	82	77	71	62	52	42	33	19
56-60	81	76	70	61	51	41	31	16
61-65	80	75	69	60	50	40	29	14
66-70	79	74	68	59	49	39	27	12
Greater than or = 71	78	73	67	58	48	38	25	10

MOBILE HOMES

The depreciation procedures to be followed for mobile homes are the same as for dwellings with one exception; there is a separate Percent Good Table for Mobile Homes.

There are only two steps to determine the Percent Good of a mobile home.

Step 1: Rate the mobile home in terms of its overall condition, desirability, and usefulness, CDU.

Step 2 From the depreciation table, select the corresponding Percent Good based on the mobile home's observed age, either actual age or a calculated effective age, and the established CDU.

MANUFACTURED HOME DEPRECIATION TABLE

Age (2009 - Year Built)	EX	VG	GD	CDU Rating AV	FR	PR	VP	UN
Less Than or = 1	99	99	98	96	92	84	76	71
2	98	98	97	95	91	83	75	70
3	97	96	95	93	89	81	73	68
4	96	94	93	92	87	79	71	66
5	96	93	89	88	84	76	68	63
6	95	90	86	85	81	73	65	60
7	95	88	84	83	79	71	63	58
8	94	88	83	82	78	70	62	57
9	93	86	81	80	76	68	60	55
10	92	86	80	79	75	67	59	54
11	91	85	79	78	74	66	58	53
12	90	84	78	77	73	65	57	52
13	88	82	76	75	71	63	55	50
14	87	81	75	73	69	61	53	48
15	85	79	73	67	63	55	47	42
16	84	78	72	65	61	53	45	40
17	81	75	69	62	58	50	42	37
18	78	72	66	59	55	47	39	34
19	76	70	64	57	53	45	37	32
20	71	65	59	52	48	40	32	27
21-23	66	60	55	47	43	35	27	22
24-26	62	56	50	44	39	31	23	18
27-29	50	46	42	38	34	26	18	13
30-32	44	39	35	31	26	19	14	9
33-35	39	34	30	26	22	17	12	7
Greater Than or = 36	33	29	25	21	17	14	9	4

**OBY PERCENT GOOD
GUIDELINES**

The appraisal of Other Buildings and Yard Improvements for both residential and agricultural properties is a difficult task. Other Buildings and Yard Improvements are rarely purchased or sold separately from the balance of the property. The cost of construction of a swimming pool, which is built for the convenience and comfort of a property owner, will rarely add an equivalent amount to the market value of the property. The cost of construction of a farm outbuilding that can be justified by its contribution to the farming operation will again seldom add an equivalent amount to the market value of the property.

In effect, Other Buildings and Yard Improvements have value in direct proportion to their degree of utility or usefulness. This is an extension of the principle of contribution, which affirms that the value of any factor in production is dependent upon the amount that it contributes to the overall net return, irrespective of the cost of its construction. Any effective approach to the valuation of Other Buildings and Yard Improvements must reflect the action of investors. Informed farm owners and operators would not invest in buildings that could not pay for themselves by either maintaining or adding to the required level of productivity. Homeowners would not invest in swimming pools, detached garages, etc., which would not supply the degree of conformity and/or convenience they desire.

The physical condition of an Other Building or Yard Improvement bears a direct relationship on the desirability and usefulness of that improvement. is, therefore, possible to apply the CDU Rating System explained in Section 47.4.1 to generate a percent good estimate for different types of improvements

of varying ages, based on condition, desirability, and usefulness.

The CDU Rating System has been modified to assist the appraiser in developing applicable depreciation guidelines based upon the condition, desirability and usefulness of various Other Buildings and Yard Improvements.

For the appraisal of Other Building and Yard Improvements, the term CDU Rating is modified to become Condition Rating. The term Condition Rating will still give the same consideration to all factors that influence the overall condition, desirability, and degree of usefulness of each structure. The eight CDU Ratings have been simplified to six Condition Ratings. These ratings are again intended to fit the normal impressions of an appraiser as the improvement is examined.

Condition Ratings, with their accompanying definitions are as follows:

OBY CONDITION RATING GUIDE

Condition Rating	Definition
UNSOUND	Improvement is definitely unsound and practically unfit for use.
POOR	Definite deterioration is obvious; definitely undesirable and barely usable.
FAIR	Marked deterioration, but quite usable; rather unattractive and undesirable.
AVERAGE	Normal “wear and tear” is apparent; average attractiveness and desirability.

GOOD	Minor deterioration is visible; slightly more attractive, desirable and useful.
EXCELLENT	Improvement is in perfect “like new” condition; very useful and highly desirable.

ECONOMIC LIFE TABLE

The economic life of an improvement is part of the calculation to derive the Percent Good of the improvement.

OBY PERCENT GOOD TABLES

Six examples of OBY Percent Good tables have been provided to demonstrate the effect that various years of economic life and bottom out percentages have on the calculated Percent Good.

15-YEAR ECONOMIC LIFE TABLE

OBY IMPROVEMENT CONDITION RATING

BOTTOM OUT %	EX 30	GD 25	AV 20	FR 15	PR 10	UN 5
ACTUAL AGE						
1	93	93	93	92	91	87
2	86	86	84	82	78	69
3	80	78	76	72	66	52
4	73	71	68	63	54	39
5	68	64	60	54	45	30
6	62	58	53	47	37	23
7	57	53	47	40	31	19
8	52	48	42	35	26	15
9	48	43	37	30	22	12
10	44	39	33	27	19	10
11	41	36	30	24	17	9
12	38	32	27	21	14	8
13	35	30	24	19	13	6
14	32	27	22	17	11	6
15	30	25	20	15	10	5

20-YEAR ECONOMIC LIFE TABLE

OBV IMPROVEMENT CONDITION RATING

BOTTOM OUT %	EX 30	GD 25	AV 20	FR 15	PR 10	UN 5
ACTUAL						
AGE						
1	95	95	95	94	93	91
2	90	89	88	87	85	78
3	85	84	82	80	75	64
4	80	78	76	72	66	52
5	75	73	70	65	57	42
6	70	68	64	58	50	34
7	66	63	58	52	43	28
8	62	58	53	47	37	23
9	58	54	49	42	33	20
10	55	50	44	38	29	17
11	51	46	41	34	25	14
12	48	43	37	30	22	12
13	45	40	34	28	20	11
14	42	37	32	25	18	10
15	40	35	29	23	16	8
16	38	32	27	21	14	8
17	36	30	25	19	13	7
18	34	28	23	18	12	6
19	32	27	21	16	11	5
20	30	25	20	15	10	5

25-YEAR ECONOMIC LIFE TABLE

OBV IMPROVEMENT CONDITION RATING

BOTTOM OUT %	EX 30	GD 25	AV 20	FR 15	PR 10	UN 5
ACTUAL AGE						
1	96	96	96	95	95	94
2	92	92	91	90	88	84
3	90	89	88	86	81	73
4	87	86	85	81	73	62
5	84	83	81	76	66	52
6	82	80	78	71	59	44
7	80	77	74	66	52	37
8	78	74	71	61	47	32
9	76	72	68	57	42	27
10	74	70	65	53	37	23
11	73	67	62	49	33	20
12	71	65	60	46	30	18
13	70	63	57	43	27	16
14	69	61	55	40	25	14
15	68	60	52	37	22	12
16	67	58	50	35	20	11
17	66	56	48	33	19	10
18	65	54	46	31	17	9
19	64	53	44	29	16	8
20	63	51	43	27	14	8
21	62	50	41	25	13	7
22	62	49	39	24	12	6
23	61	47	38	22	12	6
24	61	46	36	21	11	5
25	60	45	35	20	10	5

30-YEAR ECONOMIC LIFE TABLE

OBV IMPROVEMENT CONDITION RATING

BOTTOM OUT %	EX 30	GD 25	AV 20	FR 15	PR 10	UN 5
ACTUAL						
AGE						
1	97	97	97	97	96	95
2	94	94	93	93	91	87
3	91	91	90	88	85	78
4	89	88	87	84	78	69
5	86	85	84	80	72	60
6	84	83	81	76	66	52
7	82	80	78	72	60	45
8	80	78	75	68	54	39
9	79	76	73	64	50	34
10	77	74	70	60	45	30
11	76	72	67	56	41	26
12	74	70	65	53	37	23
13	73	68	63	50	34	21
14	72	66	60	47	31	19
15	71	64	58	44	29	17
16	70	63	57	42	26	15
17	69	61	54	40	24	14
18	68	60	52	37	22	12
19	67	58	51	35	21	11
20	66	57	49	33	19	10
21	65	55	47	32	18	10
22	64	54	46	30	17	9
23	64	53	44	28	15	8
24	63	51	43	27	14	8
25	62	50	41	26	14	7
26	62	49	40	24	13	6
27	61	48	39	23	12	6
28	61	47	37	22	11	6
29	60	46	37	21	11	5
30	60	45	35	20	10	5

50-YEAR ECONOMIC LIFE TABLE (1)

OBV IMPROVEMENT CONDITION RATING

OUT % ACTUAL AGE	EX 30	GD 25	AV 20	FR 15	PR 10	UN 5
1	98	98	98	98	98	97
2	96	96	96	96	96	94
3	95	94	94	94	93	89
4	93	93	93	92	91	84
5	91	91	91	90	88	78
6	90	90	89	89	86	73
7	89	88	88	87	83	67
8	87	87	86	85	81	62
9	86	86	85	84	78	57
10	85	84	83	82	76	52
11	84	83	82	80	73	48
12	83	82	81	79	71	44
13	82	81	79	77	68	40
14	81	80	78	76	66	37
15	80	79	77	74	64	34
16	79	78	76	73	61	32
17	78	77	75	72	59	29
18	78	76	74	70	57	27
19	77	75	72	69	55	25
20	76	74	71	68	53	23
22	75	73	69	65	49	20
24	74	71	68	63	46	18
26	73	70	66	60	43	16
28	72	69	64	58	40	14
30	72	68	63	57	37	12
32	71	67	61	54	35	11
34	71	66	60	52	33	10
36	70	65	58	51	31	9
38	70	64	57	49	29	8
40	70	63	56	47	27	8
42	70	62	54	46	25	7
44	70	62	53	44	24	6
46	70	61	52	43	22	6
48	70	61	51	41	21	5
50	70	60	50	40	20	5

50-YEAR ECONOMIC LIFE TABLE (2)

OBV IMPROVEMENT CONDITION RATING

BOTTOM OUT	EX	GD	AV	FR	PR	UN
%	30	25	20	15	10	5
ACTUAL AGE						
1	98	98	98	98	98	97
2	96	96	96	96	96	94
3	94	94	94	94	93	89
4	93	93	92	92	91	84
5	91	90	90	90	88	78
6	90	89	89	88	86	73
7	88	88	87	86	83	67
8	87	86	85	84	81	62
9	86	85	84	82	78	57
10	85	83	82	80	76	52
11	83	82	80	78	73	48
12	82	81	79	76	71	44
13	81	79	77	74	68	40
14	80	78	76	72	66	37
15	79	77	74	70	64	34
16	79	76	73	69	61	32
17	78	75	72	67	59	29
18	77	74	70	65	57	27
19	76	72	69	64	55	25
20	75	71	68	62	53	23
22	74	69	65	59	49	20
24	73	68	63	56	46	18
26	72	66	60	53	43	16
28	71	64	58	51	40	14
30	70	63	56	48	37	12
32	69	61	54	46	35	11
34	68	60	52	44	33	10
36	68	58	51	41	31	9
38	67	57	49	40	29	8
40	66	56	47	38	27	8
42	66	54	46	37	25	7
44	66	53	44	34	24	6
46	65	52	43	33	22	6
48	65	51	41	31	21	5
50	65	50	40	30	20	5

50-YEAR ECONOMIC LIFE TABLE (3)
OBY IMPROVEMENT CONDITION RATING

BOTTOM OUT	EX	GD	AV	FR	PR	UN
%	30	25	20	15	10	5
ACTUAL AGE						
1	98	98	98	98	98	97
2	96	96	96	96	95	94
3	94	94	94	94	93	89
4	93	93	93	92	90	84
5	90	90	90	89	87	78
6	90	89	88	87	84	73
7	88	87	86	85	81	67
8	87	86	85	83	78	62
9	86	84	83	80	75	57
10	84	83	81	78	72	52
11	83	81	79	76	69	48
12	82	80	78	74	66	44
13	81	78	76	72	63	40
14	80	77	74	70	61	37
15	79	76	73	68	58	34
16	78	74	71	66	56	32
17	77	73	69	64	53	29
18	76	72	68	62	51	27
19	75	71	66	60	49	25
20	74	70	65	58	47	23
22	73	67	62	55	43	20
24	71	65	60	52	39	18
26	70	63	57	49	36	16
28	69	61	55	46	33	14
30	68	60	52	43	30	12
32	67	58	50	41	28	11
34	66	56	48	38	26	10
36	65	54	46	36	24	9
38	64	53	44	34	22	8
40	63	51	43	32	21	8
42	62	50	41	31	19	7
44	62	49	39	29	18	6
46	61	47	38	28	17	6
48	61	46	36	26	16	5
50	60	45	35	25	15	5

COMMERCIAL/ INDUSTRIAL PROPERTIES

Depreciation for Commercial and Industrial properties is applied on a line-by-line basis rather than one rate for the overall structure. The Replacement Cost New (RCN) of the Main Building as described on the Interior Exterior Lines is calculated, then added to that figure is the RCN of the Building Other Features attached to the line. The resulting sum is multiplied by the Percent Good as indicated by the Physical Condition and Functional Utility of the individual Interior Exterior Lines to derive a Replacement Cost New Less Depreciation (RCNLD). The RCNLD's of each line are then summed to obtain the Total RCNLD of the structure. The tables in this section have been provided as guidelines to assist the appraiser in arriving at the resultant estimate of the diminishing value of improvements after subtracting all forms of depreciation.

COMMON CAUSES OF OBsolescence

In the final analysis, an estimate of depreciation or value loss represents an opinion of the appraiser as to the degree that the present and future appeal of a property has been diminished by deterioration and obsolescence. The accuracy of the estimate will be a product of the appraiser's experience in recognizing the symptoms of deterioration and obsolescence and the appraiser's ability to exercise sound judgment in equating the observations to the proper monetary allowance to be deducted from the Replacement Cost New. The following is a listing of some of the most common sources of functional and economic obsolescence that should further assist the appraiser in arriving at a reasonable estimate of obsolescence.

COMMON CAUSES OF FUNCTIONAL OBsolescence

- Poor ratio of land area to building area.
- Inadequate parking, and/or truck or railroad loading and unloading facilities.
- Appearance is unattractive and inconsistent with present use and surrounding properties.
- Poor proportion of office, rental, manufacturing, and warehouse space.
- Inadequate or unsuited utility space.
- Limited use and excessive material and product handling costs caused by irregular and inefficient floor plans, varying floor elevations, inadequate clearance, and cut up interiors with small bays and an excessive number of walls, posts, and columns.
- High maintenance costs resulting from mixed building constructions, and/or the use of obsolete building materials.
- Multi-story design when single story would be more efficient and economical.
- Excessive or deficient floor load capacity.
- Insufficient and inadequate elevator service.
- Effects of corrosion created by manufacturing, processing, or storing of chemicals, etc.
- Foundation and structural failures due to poor soil conditions, poor design, excessive loading, poor maintenance, excessive vibration of building and process equipment.
- Inadequate power distribution, heating,

ventilation, air conditioning, or lighting systems.

COMMON CAUSES OF ECONOMIC OBSOLESCENCE

Zoning laws and other governmental regulations which affect the usage and operation of the property.

Building code requirements which set current acceptable construction standards.

Market acceptability of the product or services for which the property was constructed or is currently used.

Profitability of the operation of the property and the justifiable investment which the business would support.

Termination of the need for the property due to actual or probable changes in economic or social conditions.

COMMERCIAL DEPRECIATION PHYSICAL/FUNCTIONAL RATING MATRIX

Physical	Functional				
	0-None	1-Poor	2-Fair	3-Normal	4-Good
1-Poor	10	9	8	7	6
2-Fair	10	8	6	5	4
3-Normal	8	6	5	3	2
4-Good	7	6	4	2	1
5-Excellent	6	5	3	2	1

COMMERCIAL EXPECTED LIFE TABLE

Str Code	Structure Description	Expected Life Construction Class 1 and 4	Expected Life Construction Class 2 and 3
101	Residential, 1-family	55	60
102	Residential, 2-family	50	55
103	Residential, 3-family	50	55
104	Residential, 4-family	50	55
105	Mixed Res/Com (built as Res)	40	45
106	Condominium (common element)	40	40
107	Condominium (fee simple)	40	40
108	Condominium (time share)	40	40
211	Apartments, Garden (3 story & less)	50	55
212	Apartments, High Rise	50	60
213	Townhouse/Rowhouse	50	55
314	Hotel/Motel, High Rise (5 stories & up)	45	55
315	Hotel/Motel, Low Rise (1 to 4 stories)	35	40
316	Nursing Home	35	45
318	Boarding/Rooming House	45	50
319	Mixed Res/Com (build as com)	40	45
321	Restaurant	40	35
325	Fast Food	30	30
327	Bar/Lounge	40	45
328	Night Club/Dinner Theater	40	45
331	Auto Dealer, full service	35	45
332	Auto Equipment Service Garage	35	40
333	Service Station, full service	30	40
334	Service Station, self service	30	40
335	Truck Stop	30	30
336	Car Wash, Manual	20	25
337	Car Wash, Automatic	20	25
338	Parking Garage/Deck	35	40
340	Super Regional Shopping Mall	45	50
341	Regional Shopping Mall	45	50
342	Community Shopping Center	40	45
343	Neighborhood Shopping Center	35	40
344	Strip Shopping Center	35	40
345	Discount Department Store	40	30
346	Department Store	40	50
347	Supermarket	35	40
348	Convenience Food Market	35	45
349	Medical Office Building	35	45
350	Bank, Drive-up	40	50
351	Bank	45	55
352	Savings Institution	45	55
353	Office Building, Low Rise (1 to 4 stories)	45	55
354	Office Building, High Rise (5 stories & up)	45	55
355	Office Condominium	45	55
356	Retail Condominium	35	40
361	Funeral Home	45	50
362	Veterinary Clinic	35	45
363	Legitimate Theater	40	45
364	Motion Picture Theater	35	45

COMMERCIAL EXPECTED LIFE TABLE, CONT.

Str Code	Structure Description	Expected Life Construction Class 1 and 4	Expected Life Construction Class 2 and 3
365	Cinema/Theater	35	45
367	Social/Fraternal Hall	35	45
368	Hangar	30	30
369	Day Care Center	35	45
371	Multi-purpose, Downtown Row Type	40	45
373	Multi-purpose, Retail, single occupancy	40	50
374	Multi-purpose, Retail, multi-occupancy	40	50
375	Multi-purpose, Retail, drive-up	40	50
381	Bowling Alley	30	35
382	Skating Rink	35	45
383	Health Spa	35	40
384	Swimming Pool, indoor	35	40
385	Tennis Club, indoor	35	40
386	Racquet Club, indoor	35	40
387	Country Club	40	45
388	Club House	35	40
389	Country Club w/Golf Course	40	45
391	Cold Storage Facility	40	50
392	Lumber Storage	20	20
393	Distribution Warehouse	40	50
395	Truck Terminal	40	45
396	Mini Warehouse	35	45
397	Flex Warehouse	40	50
398	Warehouse	40	50
399	Warehouse - Prefab	25	30
401	Industrial, Manufacturing & Processing	35	50
405	Industrial, Research & Development	40	50
610	Library	45	55
611	School	40	45
612	College/University	40	50
613	Dormitory	40	50
614	Church	40	50
620	Auditorium	40	50
640	Hospital	35	45
650	Post Office	45	55
660	Police or Fire Station	50	60
670	Correctional Facility	50	60
680	Cultural Facility	45	55
690	Rail/Bus/Air Terminal	35	40
701	Mobile Home Park, < 10 spaces	20	20
702	Mobile Home Park, 10-50 spaces	20	20
703	Mobile Home Park, > 50 spaces	20	20
704	Garage, Office/Service	30	40
705	Truck/Heavy Equipment Service	30	40
706	Hangar, Office	30	40
707	Livestock Center / Feedlot	20	20
710	Telephone Equipment Building	50	60
715	Telephone Service Garage	30	40
720	Radio/TV Transmitter Building	30	40
725	Radio/TV/Motion Picture Studio	40	50

CONDITION/FUNCTIONAL UTILITY RATING

The Percent Good of an improvement is a function of three items. The first component is the observed age of the structure. The observed age is calculated by subtracting either the Year Built or, if entered, the Effective Year Built from the Appraisal Year. The Appraisal Year is a computer system date that is user set generally to the date of appraisal for the jurisdiction.

The second component to calculate a Percent Good is the physical condition of the improvement. And the final third component is the improvement's functional utility.

The Physical Condition and Functional Utility ratings are combined in the following table to determine the Physical Condition/Functional Utility Rating. This rate is then used to establish the Bottom-out Percentage Good of the Exterior/Interior Line at the end of the structure's economic life.

A Physical Condition/Functional Utility Rating is determined for each Exterior/Interior Line of a Commercial structure.

The Bottom-out Percentage Good is determined by use of both the Physical Condition/Functional Utility Rating found above and Depreciation Table Number found in the Main Building Structure Type Code Table of the Commercial and Industrial Cost program.

The Depreciation Table Number indicates the "row" and the Physical Condition/Functional Utility Rating indicates the "column" to determine the Bottom-out Percentage Good of the improvement.

For example: The first floor of a Bank (Structure Code – 351) has been inspected and it is determined that the Physical Condition should be rated Good (code – 4) and the Functional Utility is rated Normal (code – 3). Using the above table the Physical Condition/Functional Utility Rating is 2. The Depreciation Table Number from the Main Building Structure Type Code Table for a Bank is 01. Using the Main Building Depreciation Table in the Commercial Cost program the Percent Good is .60.

MAIN BUILDING STRUCTURE TYPE CODE DEPRECIATION TABLE

RECORD	PERCENT GOOD AT END OF EXPECTED LIFE BASED ON CDU LEVEL									
NUM	1	2	3	4	5	6	7	8	9	10
001	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
002	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
003	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
004	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
005	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
006	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
007	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
008	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
009	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05
010	0.70	0.60	0.50	0.45	0.40	0.35	0.30	0.20	0.10	0.05

COMMERCIAL DEPRECIATION TABLES

10 YEAR COMMERCIAL DEPRECIATION TABLE

Age	1	2	3	4	5	6	7	8	9	10
1	92	92	92	92	91	91	91	89	86	79
2	86	85	84	84	83	82	81	77	67	53
3	81	80	78	77	75	74	71	65	51	35
4	77	75	72	71	69	66	63	54	38	24
5	75	72	68	65	63	59	56	45	30	18
6	73	69	64	61	57	53	49	38	23	13
7	71	66	60	56	52	48	43	33	19	11
8	71	64	57	52	48	44	39	28	15	9
9	71	62	54	49	44	40	35	24	13	7
10	71	61	51	46	41	36	31	21	11	6

15 YEAR COMMERCIAL DEPRECIATION TABLE

Age	1	2	3	4	5	6	7	8	9	10
1	95	95	95	95	95	94	94	94	92	88
2	90	90	89	89	89	88	87	85	79	70
3	86	85	84	84	83	82	81	77	67	53
4	83	81	80	79	78	76	74	69	55	40
5	80	78	76	75	73	71	69	61	46	31
6	77	75	72	71	69	66	63	54	38	24
7	76	73	69	67	64	61	58	48	32	20
8	74	71	66	64	61	57	53	43	27	16
9	73	69	64	61	57	53	49	38	23	13
10	72	67	61	58	54	50	45	34	20	11
11	71	65	59	55	51	47	42	31	18	10
12	71	64	57	52	48	44	39	28	15	9
13	71	63	55	50	46	41	36	25	14	7
14	71	62	53	48	43	38	33	23	12	7
15	71	61	51	46	41	36	31	21	11	6

20 YEAR COMMERCIAL DEPRECIATION TABLE

Age	1	2	3	4	5	Rating 6	7	8	9	10
1	96	96	96	96	96	96	96	96	94	92
2	92	92	92	92	91	91	91	89	86	79
3	89	89	88	88	87	87	86	83	76	65
4	86	85	84	84	83	82	81	77	67	53
5	83	82	81	80	79	78	76	71	58	43
6	81	80	78	77	75	74	71	65	51	35
7	79	77	75	74	72	70	67	59	44	29
8	77	75	72	71	69	66	63	54	38	24
9	76	73	70	68	65	63	59	50	34	21
10	75	72	68	65	63	59	56	45	30	18
11	74	70	66	63	60	56	52	42	26	15
12	73	69	64	61	57	53	49	38	21	13
13	72	69	62	58	55	51	46	35	21	12
14	71	66	60	56	52	48	43	33	19	11
15	71	65	58	54	50	46	41	30	17	9
16	71	64	57	52	48	44	39	28	15	9
17	71	63	55	51	46	41	37	26	14	8
18	71	62	54	49	44	40	35	24	13	7
19	71	62	52	47	43	38	33	22	12	6
20	71	61	51	46	41	36	31	21	11	4

25 YEAR COMMERCIAL DEPRECIATION TABLE

Age	1	2	3	4	5	Rating 6	7	8	9	10
1	97	97	97	97	97	97	97	97	96	95
2	94	94	94	93	93	93	93	92	89	85
3	91	91	90	90	90	89	89	87	82	74
4	88	88	87	87	86	86	85	82	74	63
5	86	85	84	84	83	82	81	77	67	53
6	84	83	82	81	80	79	77	72	60	45
7	82	81	79	78	77	75	73	67	53	38
8	80	79	77	75	74	72	70	62	48	33
9	79	77	75	73	71	69	66	58	43	28
10	77	75	72	71	69	66	63	54	38	24
11	76	74	70	68	66	63	60	50	34	21
12	75	72	69	66	64	61	57	47	31	19
13	77	71	67	64	61	58	54	44	28	17
14	73	70	65	62	59	56	52	41	26	15
15	73	69	64	61	57	53	49	38	23	13
16	72	68	62	59	55	51	47	36	21	12
17	72	67	61	57	53	49	45	34	20	11
18	71	66	59	55	52	47	42	32	18	10
19	71	65	58	54	50	45	41	30	17	10
20	71	64	57	52	48	44	39	28	15	9
21	71	63	55	51	47	42	37	26	14	8
22	71	63	54	50	45	40	35	25	13	7
23	71	62	53	48	44	39	34	23	13	7
24	71	61	52	47	42	37	32	22	12	6
25	71	61	51	46	41	36	31	21	11	6

30 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	98	98	98	98	98	98	98	97	97	96
2	95	95	95	95	95	94	94	94	92	87
3	92	92	92	92	91	91	91	89	86	79
4	90	90	89	89	89	88	87	85	79	70
5	88	87	87	86	86	85	84	81	73	61
6	86	85	84	84	83	82	81	77	67	53
7	84	83	82	81	80	79	78	73	61	46
8	83	81	80	79	78	76	74	69	55	40
9	81	80	78	77	75	74	71	65	51	35
10	80	78	76	75	73	71	69	61	46	31
11	79	77	74	73	71	68	66	57	42	27
12	77	76	72	71	69	66	63	54	38	24
13	76	74	71	69	66	64	60	51	35	22
14	76	73	69	67	64	61	58	48	32	20
15	75	72	68	65	63	59	56	45	30	18
16	74	71	66	64	61	57	53	43	27	16
17	73	70	65	62	59	55	51	41	25	15
18	73	69	64	61	57	53	49	38	23	13
19	72	68	62	59	56	52	47	36	22	12
20	72	67	61	58	54	50	45	34	20	11
21	71	66	60	56	52	48	43	33	19	11
22	71	65	59	55	51	47	42	31	18	10
23	71	65	58	54	50	45	40	29	16	9
24	71	64	57	52	48	44	39	28	15	9
25	71	63	56	51	47	42	37	27	15	8
26	71	63	55	50	46	41	36	25	14	7
27	71	62	54	49	44	40	35	24	13	7
28	71	62	53	48	43	38	33	23	12	7
29	71	61	52	47	42	37	32	22	12	6
30	71	61	52	45	41	36	31	21	11	6

35 YEAR COMMERCIAL DEPRECIATION TABLE

Age	1	2	3	4	5	Rating 6	7	8	9	10
1	98	98	98	98	98	98	98	98	98	97
2	96	96	96	96	95	95	95	95	93	91
3	93	93	93	93	93	93	92	91	88	83
4	91	91	91	91	90	90	89	88	83	75
5	89	89	88	88	88	87	86	84	78	67
6	88	87	86	86	85	85	84	80	72	60
7	86	85	84	84	83	82	81	77	67	53
8	84	84	82	82	81	79	78	73	62	47
9	83	82	81	80	79	77	75	70	57	42
10	82	80	79	78	76	75	73	66	53	37
11	81	79	77	76	74	73	70	63	49	33
12	79	78	75	74	72	70	68	60	45	30
13	78	76	74	72	70	68	65	57	41	27
14	77	75	72	71	69	66	63	54	38	24
15	77	74	71	69	67	64	61	51	35	22
16	76	73	70	68	65	62	59	49	33	20
17	75	72	68	66	63	60	57	47	31	18
18	74	71	67	65	62	58	55	44	29	17
19	74	70	66	63	60	57	53	42	27	16
20	73	69	65	62	59	55	51	40	25	14
21	73	69	64	61	57	53	49	38	23	13
22	72	68	62	59	56	52	47	37	22	12
23	72	67	61	58	54	50	46	35	21	12
24	72	66	60	57	53	49	44	33	19	11
25	71	66	59	56	52	47	43	32	18	10
26	71	65	58	55	51	46	41	30	17	10
27	71	65	57	54	49	45	40	29	16	9
28	71	64	57	52	48	44	39	28	15	9
29	71	63	56	51	47	42	37	27	13	8
30	71	63	55	51	46	41	36	26	14	8
31	71	62	54	50	45	40	35	25	13	7
32	71	62	53	49	44	39	34	24	13	7
33	71	61	52	48	43	38	33	23	12	7
34	71	61	52	47	42	37	32	22	12	6
35	71	61	51	46	41	36	31	21	11	6

40 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	99	99	99	99	99	99	98	98	98	98
2	96	96	96	96	96	96	96	96	94	92
3	94	94	94	94	94	94	93	93	90	86
4	92	92	92	92	91	91	91	89	86	79
5	91	90	90	90	89	89	88	86	81	72
6	89	89	88	88	87	87	86	83	76	65
7	87	87	86	86	85	84	83	80	71	59
8	86	85	84	84	83	82	81	77	67	53
9	85	84	83	82	81	80	78	74	62	48
10	83	82	81	80	79	78	76	71	58	43
11	82	81	79	78	77	76	74	68	54	39
12	81	80	78	77	75	74	71	65	51	35
13	80	79	76	75	74	72	69	62	47	32
14	79	77	75	74	72	70	67	59	44	29
15	78	76	74	72	70	68	65	57	41	27
16	77	75	72	71	69	66	63	54	38	24
17	77	74	71	69	67	64	61	52	36	22
18	76	73	70	68	65	63	59	50	34	21
19	75	72	69	67	64	61	57	47	31	19
20	73	72	68	65	63	59	54	45	30	18
21	74	71	67	64	61	58	54	44	28	16
22	74	70	66	63	60	56	52	42	26	15
23	73	69	64	62	58	55	51	40	25	14
24	73	69	64	61	57	53	49	38	23	13
25	72	68	63	59	56	52	48	37	22	13
26	72	67	62	58	55	51	46	35	21	12
27	72	67	61	57	54	49	45	34	20	11
28	71	66	60	56	52	48	43	33	19	11
29	71	66	59	55	51	47	42	31	18	10
30	71	65	58	54	50	46	41	30	17	9
31	71	65	57	53	49	45	40	29	16	9
32	71	64	57	52	48	44	38	28	15	9
33	71	64	56	52	47	43	38	27	15	8
34	71	63	55	51	46	41	37	26	14	8
35	71	63	54	50	45	41	36	25	14	7
36	71	62	54	49	44	40	35	24	13	7
37	71	62	53	48	44	39	34	23	12	7
38	71	62	52	47	43	38	33	22	12	6
39	71	61	52	47	42	37	32	22	11	6
40	71	61	51	46	41	36	31	21	11	6

45 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	98	98	98	98	98	98	98	98	98	97
2	96	96	96	96	96	96	96	96	94	92
3	94	94	94	94	94	94	93	93	91	87
4	92	92	92	92	91	91	91	90	87	81
5	91	90	90	90	89	89	89	87	83	75
6	89	89	88	88	88	87	87	84	78	69
7	87	87	87	86	86	85	84	81	74	63
8	86	86	85	85	84	83	82	79	70	57
9	85	85	83	83	82	81	80	76	65	52
10	83	83	82	81	80	79	78	73	62	47
11	82	82	80	79	78	77	76	70	58	43
12	82	81	79	78	77	76	73	68	55	39
13	81	80	77	76	75	74	71	65	51	36
14	80	78	76	75	74	72	69	62	48	33
15	79	77	75	74	72	70	67	60	45	30
16	78	76	74	72	71	68	66	57	42	28
17	77	75	73	71	69	66	64	55	40	25
18	77	74	72	70	67	65	62	53	38	24
19	76	73	70	69	66	63	60	51	35	22
20	75	73	69	67	65	62	59	49	33	20
21	74	72	68	66	63	61	57	47	31	19
22	74	71	67	65	62	59	55	45	29	17
23	74	70	66	64	61	58	54	44	28	16
24	73	70	66	63	60	56	52	42	26	15
25	73	69	65	61	59	55	51	40	25	15
26	72	68	64	60	57	54	49	39	24	14
27	72	68	63	59	56	52	48	37	23	13
28	71	68	62	58	55	51	47	36	22	12
29	71	67	61	57	54	50	45	35	20	11
30	71	66	60	57	53	49	44	33	19	10
31	71	66	59	56	52	48	43	32	18	10
32	70	65	59	55	51	47	42	31	17	10
33	70	65	58	54	50	46	41	30	17	9
34	70	64	57	53	49	44	40	29	16	9
35	70	64	56	52	48	44	39	28	16	8
36	70	63	56	51	47	43	38	27	15	8
37	70	63	55	51	47	42	37	26	14	8
38	70	63	54	50	46	41	36	25	14	7
39	70	62	54	49	45	40	35	25	13	7
40	70	62	53	48	44	40	34	24	12	7
41	70	62	52	48	43	39	33	23	12	6
42	70	61	52	47	43	38	32	22	11	6
43	70	61	51	46	42	37	31	22	11	5
44	70	60	51	46	41	36	31	21	10	5
45	70	60	50	45	40	35	30	20	10	5

50 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	99	99	99	99	99	99	99	99	99	98
2	97	97	97	97	97	97	97	97	96	95
3	96	95	95	95	95	95	95	94	93	90
4	94	94	94	93	93	93	93	92	89	85
5	92	92	92	92	91	91	91	89	86	79
6	91	91	90	90	90	89	89	87	82	74
7	90	89	89	88	88	87	87	84	78	68
8	88	88	87	87	86	86	85	82	74	63
9	87	87	86	85	85	84	83	79	70	58
10	86	85	84	84	83	82	81	77	67	53
11	85	84	83	82	81	80	79	74	63	49
12	84	83	82	81	80	79	77	72	60	45
13	83	82	80	79	78	77	75	69	57	41
14	82	81	79	78	77	75	73	67	53	38
15	81	80	78	77	75	74	71	65	51	35
16	80	79	77	75	74	72	70	62	48	33
17	79	78	76	74	73	70	68	60	45	30
18	79	77	75	73	71	69	66	58	43	28
19	78	76	73	72	70	67	65	56	40	26
20	77	75	72	71	69	66	63	54	38	24
21	77	74	71	70	67	65	61	52	36	23
22	76	74	70	68	66	63	60	50	34	21
23	76	73	69	67	65	62	58	49	33	20
24	75	72	69	66	64	61	57	47	31	19
25	75	72	68	65	63	59	56	45	30	18
26	74	71	67	64	61	58	54	44	28	17
27	74	70	66	63	60	57	53	42	27	16
28	73	70	65	62	59	56	52	41	26	15
29	73	69	64	61	58	55	50	40	24	14
30	73	69	64	61	57	53	49	38	23	13
31	72	68	63	60	56	52	48	37	22	13
32	72	68	62	59	55	51	47	36	21	12
33	72	67	61	58	54	50	46	35	20	12
34	72	67	61	57	53	49	45	34	20	11
35	71	66	60	56	52	48	43	33	19	11
36	71	66	59	55	52	47	42	32	18	10
37	71	65	58	55	51	46	41	31	17	10
38	71	65	58	54	50	45	41	30	17	9
39	71	64	57	53	49	44	40	29	16	9
40	71	64	57	52	48	44	39	28	15	9
41	71	64	56	52	47	43	38	27	15	8
42	71	63	55	51	47	42	37	26	14	8
43	71	63	55	50	46	41	36	26	14	8
44	71	63	54	50	45	40	35	25	13	7
45	71	62	54	49	44	40	35	24	13	7
46	71	62	53	48	44	39	34	23	13	7
47	71	62	53	48	43	38	33	23	12	7
48	71	62	52	47	42	37	32	22	12	6
49	71	61	52	47	42	37	32	22	11	6
50	71	61	51	46	41	36	31	21	11	6

55 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	98	98	98	98	98	98	98	98	98	98
2	97	97	97	97	97	97	97	96	96	95
3	95	95	95	95	95	95	95	94	93	90
4	94	94	94	93	93	93	93	92	90	86
5	92	92	92	92	91	91	91	90	87	81
6	91	91	90	90	90	89	89	87	83	76
7	90	89	89	88	88	88	87	85	80	70
8	88	88	87	87	87	86	85	83	76	66
9	87	87	86	86	85	85	84	80	72	61
10	86	85	85	84	84	83	82	78	69	56
11	85	84	84	83	82	81	80	76	66	52
12	84	83	82	82	81	80	78	74	63	48
13	83	82	81	80	79	78	76	71	60	45
14	82	81	80	79	78	76	75	69	56	41
15	81	80	79	78	76	75	73	67	54	38
16	81	79	78	76	75	73	71	65	51	36
17	80	79	77	75	74	72	70	63	48	33
18	79	78	76	74	72	71	68	61	46	31
19	78	77	74	73	71	69	67	59	43	29
20	78	76	73	72	70	68	65	57	41	27
21	77	75	72	71	69	67	63	55	39	25
22	77	75	71	70	68	65	62	53	37	23
23	76	74	70	69	67	64	60	52	36	22
24	75	73	70	68	66	63	59	50	34	21
25	75	73	69	67	65	61	58	48	33	20
26	74	72	68	66	63	60	56	47	31	19
27	74	71	67	65	62	59	55	45	30	18
28	74	71	66	64	61	58	54	44	28	17
29	73	70	65	63	60	57	53	43	27	16
30	73	70	65	62	59	55	52	41	26	15

55 YEAR COMMERCIAL DEPRECIATION TABLE, CONT.

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
31	72	69	64	61	58	54	50	40	24	14
32	72	69	63	61	57	53	49	39	23	13
33	72	68	63	60	56	52	48	38	22	13
34	72	68	62	59	55	51	47	67	22	12
35	71	67	61	58	54	50	46	35	21	12
36	71	67	61	57	54	49	45	34	20	11
37	71	66	60	57	53	48	44	33	19	11
38	71	66	59	56	52	48	43	32	19	10
39	71	65	59	55	51	47	42	31	18	10
40	70	65	58	54	50	46	41	30	17	9
41	70	64	57	54	49	45	40	30	17	9
42	70	64	57	53	49	44	39	29	16	9
43	70	64	56	52	48	44	39	28	16	9
44	70	63	56	52	47	43	38	27	15	8
45	70	63	56	51	47	41	37	26	14	8
46	70	63	55	50	46	41	36	25	14	7
47	70	62	55	50	45	41	36	25	13	7
48	70	62	54	49	44	40	35	24	13	7
49	70	62	54	49	44	39	34	24	12	7
50	70	61	53	48	43	38	33	23	12	6
51	70	61	53	48	43	38	33	23	12	6
52	70	61	53	47	42	37	32	22	11	6
53	70	60	52	47	42	37	32	22	11	5
54	70	60	51	46	41	36	31	21	11	5
55	70	60	50	45	40	35	30	20	10	5

60 YEAR COMMERCIAL DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	99	99	99	99	99	99	99	99	99	99
2	98	98	98	98	98	98	98	97	97	96
3	96	96	96	96	96	96	96	96	94	92
4	95	95	95	95	95	94	94	94	92	88
5	94	94	93	93	93	93	93	92	89	84
6	92	92	92	92	91	91	91	89	86	79
7	91	91	91	90	90	90	89	87	83	74
8	90	90	89	89	89	88	87	85	79	70
9	89	89	88	88	87	87	86	83	76	65
10	88	87	87	86	86	85	84	81	73	61
11	87	86	86	85	84	83	82	79	70	57
12	86	85	84	84	83	82	81	77	67	53
13	85	84	83	82	82	81	79	75	64	50
14	84	83	82	81	80	79	78	73	61	46
15	83	82	81	80	79	78	76	71	58	43
16	83	81	80	79	78	76	74	69	55	40
17	82	81	79	78	77	75	73	67	53	38
18	81	80	78	77	75	74	71	65	51	35
19	80	79	77	76	74	72	70	63	48	33
20	80	78	76	75	73	71	69	61	46	31
21	70	78	75	74	72	70	67	59	44	29
22	79	77	74	73	71	68	66	57	42	27
23	78	76	73	72	70	67	64	56	40	26
24	77	75	72	71	69	66	63	54	38	24
25	77	75	72	70	68	65	62	53	37	23
26	76	74	71	69	66	64	60	51	35	22
27	76	73	70	68	65	63	59	50	34	21
28	76	73	69	67	64	61	58	48	32	20
29	75	72	68	66	63	60	57	47	31	19
30	75	72	68	65	62	59	56	45	30	18
31	74	71	67	64	62	58	54	44	28	17
32	74	71	66	64	61	57	53	43	27	16
33	74	70	66	63	60	56	52	42	26	15
34	73	70	65	62	59	55	51	41	25	15
35	73	69	64	61	58	54	50	39	24	14
36	73	69	64	61	57	53	49	38	23	13
37	72	68	63	60	56	52	48	37	22	13
38	72	68	62	59	56	52	47	36	22	12
39	72	67	62	58	55	51	46	35	21	12
40	72	67	61	58	54	50	45	34	20	11

60 YEAR COMMERCIAL DEPRECIATION TABLE, CONT.

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
41	72	67	61	58	54	50	45	34	20	11
42	71	66	60	56	52	48	43	33	19	11
43	71	66	60	56	52	48	43	33	19	11
44	71	65	59	55	51	47	42	31	18	10
45	71	65	59	55	51	47	42	31	18	10
46	71	65	58	54	50	45	40	29	16	9
47	71	65	58	54	50	45	40	29	16	9
48	71	64	57	52	48	44	39	28	15	9
49	71	64	57	52	48	44	39	28	15	9
50	71	63	56	51	47	42	37	27	15	8
51	71	63	56	51	47	42	37	27	15	8
52	71	63	55	50	46	41	36	25	14	7
53	71	63	55	50	46	41	36	25	14	7
54	71	62	54	49	44	40	35	24	13	7
55	71	62	54	49	44	40	35	24	13	7
56	71	62	53	48	43	38	33	23	12	7
57	71	62	53	48	43	38	33	23	12	7
58	71	61	52	47	42	37	32	22	12	6
59	71	61	52	47	42	37	32	22	12	6
60	71	61	51	46	41	36	31	21	11	6

70-YEAR DEPRECIATION TABLE

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
1	99	99	99	99	99	99	99	99	98	98
2	97	97	97	97	97	97	97	97	97	96
3	96	96	96	96	96	96	96	95	95	93
4	95	95	95	95	94	94	94	94	92	90
5	94	93	93	93	93	93	93	92	90	86
6	92	92	92	92	92	92	91	90	87	82
7	91	91	91	91	90	90	90	88	85	78
8	90	90	90	90	89	89	88	87	82	74
9	89	89	89	88	88	88	87	85	79	70
10	88	88	88	87	87	86	85	83	77	66
11	87	87	86	86	86	85	84	81	74	62
12	87	86	85	85	84	84	83	79	71	59
13	86	85	84	84	83	82	81	78	68	55
14	85	84	83	83	82	81	80	76	66	52
15	84	83	82	82	81	80	78	74	63	49
16	83	83	81	81	80	79	77	72	61	46
17	83	82	80	80	79	77	76	70	58	43
18	82	81	80	79	78	76	74	69	56	41
19	81	80	79	78	76	75	73	67	54	38
20	81	79	78	77	75	74	72	65	52	36
21	80	79	77	76	74	73	70	64	50	34
22	80	78	76	75	73	71	69	62	48	32
23	79	77	75	74	72	70	68	61	46	31
24	78	77	74	73	71	69	67	59	44	29
25	78	76	74	72	70	68	65	57	42	27
26	77	75	73	71	69	67	64	56	40	26
27	77	75	72	70	68	66	63	55	39	25
28	76	74	71	70	68	65	62	53	37	23
29	76	74	71	69	67	64	61	52	36	22
30	76	73	70	68	66	63	60	51	35	21
32	75	72	69	67	64	61	58	48	32	19
34	74	71	67	65	62	59	56	46	30	17
36	73	70	66	64	61	57	54	43	28	16
38	73	69	65	62	59	56	52	41	26	15
40	72	68	64	61	58	54	50	39	24	13

70-YEAR DEPRECIATION TABLE, CONT.

Age	Rating									
	1	2	3	4	5	6	7	8	9	10
42	72	68	63	60	56	52	48	37	22	12
44	71	67	61	58	55	51	46	36	21	11
46	71	66	60	57	53	49	45	34	20	11
48	71	65	59	56	52	48	43	32	18	10
50	70	65	58	55	51	46	42	31	17	9
52	70	64	57	54	50	45	40	29	16	9
54	70	64	56	53	48	44	39	28	15	8
56	70	63	56	51	47	43	38	27	14	8
58	70	63	55	50	46	41	36	26	14	7
60	70	62	54	49	45	40	35	25	13	7
62	70	62	53	49	44	39	34	24	12	6
64	70	61	52	48	43	38	33	23	12	6
66	70	61	51	47	42	37	32	22	11	6
68	70	60	51	46	41	36	31	21	11	5
70	70	60	50	45	40	35	30	20	10	5